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# STATE OF WYOMING

## 1981

# ANNUAL REPORT
# of the

# STATE AUDITOR

**JAMES B. GRIFFITH**
**STATE AUDITOR**

**DAVID G. FERRARI**
**DEPUTY STATE AUDITOR**

July 1, 1980 through June 30, 1981

BEST AVAILABLE COPY

THE STATE OF WYOMING

Wyoming State Auditor

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002

JAMES B. GRIFFITH
STATE AUDITOR

DAVID G. FERRARI
DEPUTY STATE AUDITOR

October 30, 1981

The Honorable Ed Herschler
Governor of Wyoming
Capitol Building
Cheyenne, Wyoming 82002

Dear Governor Herschler:

In compliance with the provisions of Wyoming Statutes 9-2-103 and 9-2-313, I am pleased to submit the Annual Report of the State Auditor covering the affairs of my office and certain of the state's fiscal operations for the year ended June 30, 1981.

During FY1981, total revenue to the General Fund was $269 million, while expenditures were slightly over $315 million. With a closing cash balance of $95,436,885 for FY1981, the state's General Fund continues in an excellent position.

I welcome any questions you might have on the contents of this report, and offer the services of my staff to you and to the Legislature in their review of state fiscal programs.

Respectfully submitted,

James B. Griffith

James B. Griffith
State Auditor

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# INTRODUCTION

The State Auditor's Office again underwent major changes during the past fiscal year. Resulting from legislation passed in the 1981 session, the staff was increased by three employees to audit mineral production from both state and federal lands within Wyoming. Chapter 134 of the 1981 Session Laws appropriated $162,258 for this effort, and by the end of the fiscal year, two new staff auditors were on board.

Implementation of this mineral auditing program necessitated other organizational changes and staff reassignments. As reflected on the Organizational Chart following this page, the Audit Division was streamlined to accommodate this important program. This division also provides special and institutional audits, and auditing of Farm Loan Board grants and loans.

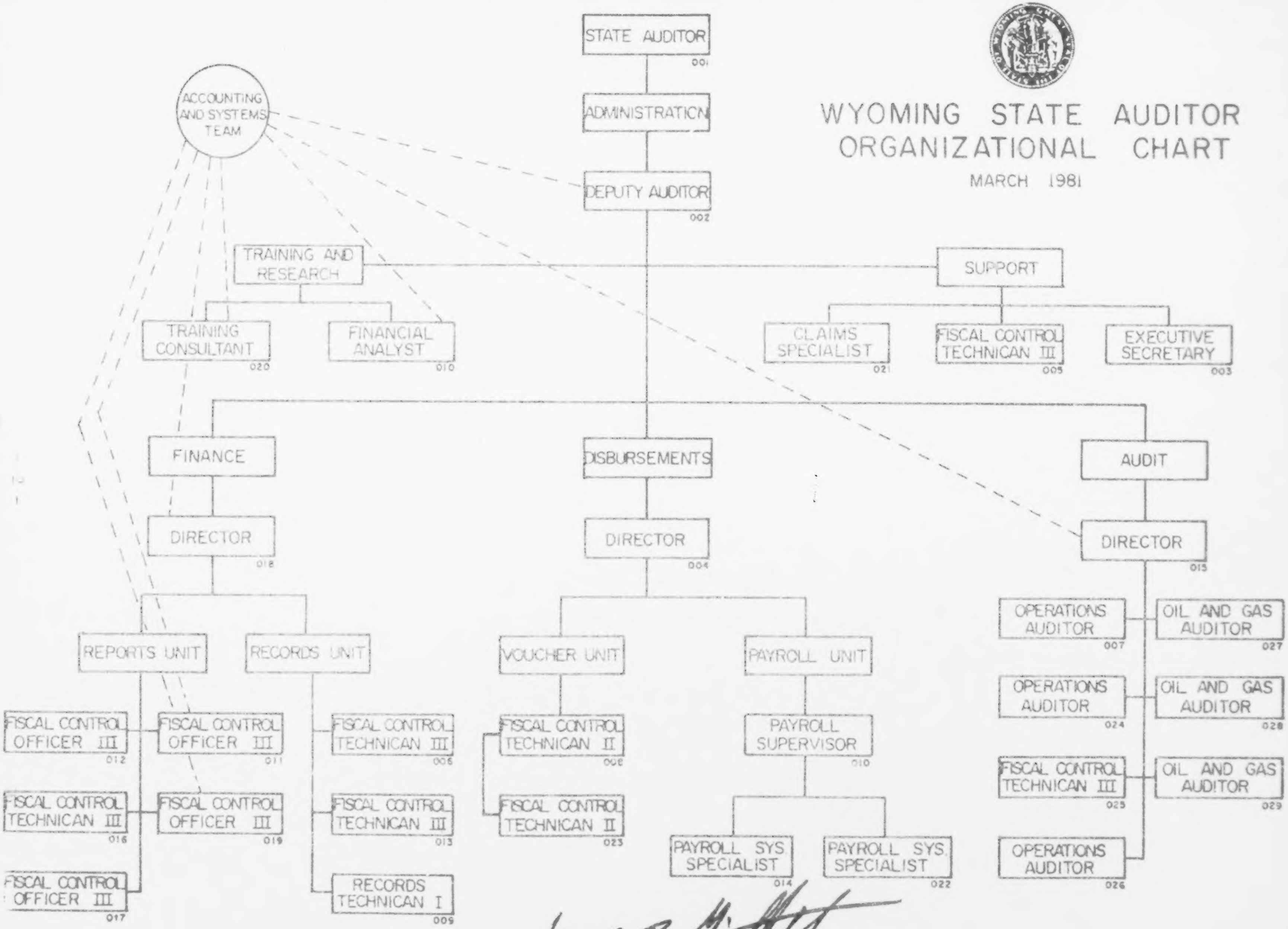
The Division of Disbursements was created to include the unit responsible for pre-audit of vouchers (previously in the Audit Division), and the Payroll Unit, where responsibility for management of the Wyoming payroll system resides.

The Finance Division was previously called the Accounting Division (minus the Payroll Unit), and its responsibilities still include management and control of the Wyoming Uniform Accounting System (WUAS). Tasks of this division have been expanded to include the signing and bursting of all state warrants, and maintenance and retention of all source documents.

Another major change in the office's organization is the creation of the Accounting and Systems Team. This group is composed of six staff members and the Deputy Auditor, whose responsibilities include the review and approval of all accounting and financial systems proposals affecting the WUAS. Greater participation in accounting and systems development is achieved through this body and broader experience in governmental finance and accounting expertise obtained.

# WYOMING STATE AUDITOR ORGANIZATIONAL CHART

MARCH 1981


STATE AUDITOR 001
ADMINISTRATION
DEPUTY AUDITOR 002
ACCOUNTING AND SYSTEMS TEAM
TRAINING AND RESEARCH
TRAINING CONSULTANT 020
FINANCIAL ANALYST 010
SUPPORT
CLAIMS SPECIALIST 021
FISCAL CONTROL TECHNICAN III 005
EXECUTIVE SECRETARY 003
FINANCE
DIRECTOR 018
REPORTS UNIT
RECORDS UNIT
FISCAL CONTROL OFFICER III 012
FISCAL CONTROL OFFICER III 011
FISCAL CONTROL TECHNICAN III 016
FISCAL CONTROL OFFICER III 019
FISCAL CONTROL OFFICER III 017
FISCAL CONTROL TECHNICAN III 006
FISCAL CONTROL TECHNICAN III 013
RECORDS TECHNICAN I 009
DISBURSEMENTS
DIRECTOR 004
VOUCHER UNIT
PAYROLL UNIT
FISCAL CONTROL TECHNICAN II 008
FISCAL CONTROL TECHNICAN II 023
PAYROLL SUPERVISOR 010
PAYROLL SYS. SPECIALIST 014
PAYROLL SYS. SPECIALIST 022
AUDIT
DIRECTOR 015
OPERATIONS AUDITOR 007
OIL AND GAS AUDITOR 027
OPERATIONS AUDITOR 024
OIL AND GAS AUDITOR 028
FISCAL CONTROL TECHNICAN III 025
OIL AND GAS AUDITOR 029
OPERATIONS AUDITOR 026

James B. Griffith

JAMES B. GRIFFITH, State Auditor

# OBJECTIVES

The administration program includes the pre-audit of all expenditure documents; operational post-audit of selected State agencies, Farm Loan grants and loans, and companies involved in natural resources production; preparation of the State's payroll; ongoing training, research, and investigative activities; and, management of the Wyoming Uniform Accounting System. The program objectives are grouped into functional areas according to the Division concerned.

## Administration Division Objectives

Goals of the Support Unit:

1. To provide administrative guidance and support services in the areas of internal and external communications, budget monitoring and control, payroll, supplies inventory, personnel, and other clerical functions for all Auditor's Office programs;
2. To provide secretarial and support services for the Auditor and Deputy Auditor;
3. To successfully perform a wide variety of miscellaneous unrelated, non-repetitive tasks in support of the agency's operations.

Goals of the Training and Research Unit:

1. To continuously manage, evaluate, and update the statewide fiscal systems training program in such a way that total user errors are minimized;
2. To research, produce, and continuously update, the body of written state accounting policy and procedures;
3. To perform research and analysis of a wide variety of management projects unique to Wyoming State government;
4. To perform investigations in cooperation with the staffs of other agencies.

Goals of the Accounting and Systems Team:

1. To provide assistance on special projects and in the operations of financial systems as required or requested of the State Auditor's Office;
2. To monitor existing financial related procedures and practices to determine if more efficient operations and/or utilization of personnel is possible;
3. To evaluate the design and usability of input forms and reports of systems controlled by the Auditor's Office and of other systems as requested;
4. To participate in any training necessary to meet the goals and objectives of the State Auditor's Office.

## Disbursement Division Objectives

Goals of Voucher Unit:

1. To provide an efficient pre-audit of the voucher transactions submitted by State agencies;

2. To establish and maintain a pre-audit program of the State agencies and institutions;

3. To provide service and guidance to State agencies regarding rules, policies, and statutes affecting the processing and payment of voucher claims;

4. To maintain a current "Pre-Audit Policies and Procedures Manual", and distribute updates to State agencies;

5. To assist in the development of a records management program for official documents and output of the WUAS.

Goals of Payroll Unit:

1. To maintain and assure continued, timely operation of the Wyoming Payroll System;

2. To increase the use of automatic payroll deposits by State employees;

3. To continuously update the Payroll User's Manual and internal documentation;

4. To cooperate with local, state, and federal government agencies to meet any statutory requirement of performance or reporting, i.e., tax levies, garnishments, FICA, withholding, Savings Bonds, etc.;

5. To plan, monitor, and test modifications and enhancements to the payroll system resulting from changes in governmental requirements, increased system efficiency, and expanded payroll functions;

6. To expand the use of microfiche to agency copies of payroll reports where feasible.

## Audit Division Objectives

Goals of Post-Audit Section:

1. To maintain a State audit program for all audit projects;
2. To conduct post-audits of the various State institutions;
3. To conduct audits of the loans and grants approved by the State Farm Loan Board;
4. To provide assistance to State agencies in designing and maintaining good internal control accounting practices;
5. To assist the Pre-Audit Section in the maintenance of the "Pre-Audit Policies and Procedures Manual";
6. To conduct audits of entities producing valuable deposits from either State or Federal lands as prescribed by Chapter 134, 1981 Session Laws.

## Finance Division Objectives

Goals of Reports Unit:

1. To provide the State agencies with guidance and direction in the routine conduct of fiscal and accounting matters;
2. To maintain and assure continued, accurate operation of the Wyoming Uniform Accounting System;
3. To monitor agency General Fund appropriations to assure Appropriation Act conformance;
4. To prepare General Fund revenue estimates and monitor collections;
5. To prepare monthly, quarterly, and yearly financial reports required by the state or federal governments which accurately reflect the financial condition of the State.

Goals of Records Unit:

1. To maintain accurate control of WUAS daily activity input documents and distribution of output reports to the agencies;

2. To maintain an efficient Records Management program for official documents and reports produced by the WUAS.

## ACCOMPLISHMENTS

### Administration Division Accomplishments

#### Training

The State Auditor's Office has continued to emphasize training and development of State employees whose positions require management of, or involvement in, the Wyoming Uniform Accounting System, the Wyoming State Payroll System or other finance and accounting activities in State government. During the past two fiscal years, four self-paced programmed learning courses were written and provided to all State employees with responsibility for budget, accounting, purchasing and payroll activities.

The first course, Basic Accounting System Course, was developed in early FY 1980. At the end of that year, 434 students had completed the requirements for accreditation. An additional 327 students completed the course during the current fiscal year.

The Payroll System Course was completed in January, 1980, and by the end of FY 1980, was provided to 119 students who completed all course requirements. During FY 1981, an additional 186 State employees received payroll training.

The Fiscal Control Technician Course was the third course in the Accounting Systems Accreditation Program (ASAP). This course was disseminated early in FY 1981. By the close of the period, 334 State employees were accredited at this level.

The final course in the ASAP program is the Fiscal Control Officer course. This course was designed for upper level financial management staff, such as budget directors, finance directors and accountants. During fiscal year 1981, a total of 198 State employees were trained at the fiscal control officer level.

The net result of our training effort has been a substantial reduction in the average monthly error rate, improved user morale and knowledge, and establishment of a forum for discussion and study of users' problems.

In order that all citizens of Wyoming might be better informed about the state of the State's finances, two special reports were produced and widely distributed.

### Condensed Annual Report

On September 30, 1980, a condensed annual report was produced and distributed to interested groups, legislators, and individuals throughout the State of Wyoming. This brief summary, "Report to the Stockholders", was the first condensed document covering the General Fund ever produced by the State Auditor's Office. It contained a summary of General Fund revenue, expenditures and resultant ending cash balance for the previous fiscal year. The report was well received, and we are planning to distribute this information again during the current period.

### A Decade of Growth

Another report distributed during FY1981, receiving wide acceptance, was entitled, "A Look at the 70's - A Decade of Growth". Another summary of General Fund activity, this document showed where revenue to the General Fund came from during each of the ten years of the 1970's. It explained the various categories of revenue, identifying sources and trends.

The second section of the report was a complete coverage of General Fund expenditures since FY1971. Spending was identified by individual state agencies, and these agencies were grouped by functional category.

Another first for the State Auditor's Office, this report is the only document ever published showing Wyoming historical fiscal activity extending beyond a five-year period.

### Fraud Hot Line

Patterned after that of the U.S. General Accounting Office, late in fiscal year 1981, the office announced the creation of a "Fraud Hot Line". This telephone service was used throughout the state for reporting to the State Auditor any alleged government fraud, embezzlement or deception. During the first two months of its existence, a total of seventeen reports or inquiries were received. Many are still under investigation.

## Disbursements Division Accomplishments

### Voucher Activity

The number of documents audited during FY1981 totaled 199,482. This is an increase of 7,180 over the previous year. In reviewing the vouchers and their documentation, 2,789 of them were found to be inconsistent with state laws, policies or rules and regulations, and could not be approved. These documents were returned to the submitting agencies with instructions to clarify or correct them, or denied payment to the claimant.

The rate of error, or rejection, reflects a noticeable decline, compared to the previous year's total of 4,386. This resulted from an increased effort in the State Auditor's Office to correct minor problems on the documents to facilitate prompt payment to vendors.

Payroll

As a result of reorganizing the State Auditor's Office in February, 1981, the Payroll Unit was moved from the Accounting Division to the newly created Disbursements Division. Activities in the Payroll Unit have increased during the year as the number of state employees gradually increases, and participation in the various activities handled through the payroll system adds to the work load.

During the fiscal year, the following payroll transactions were handled by the staff of this unit:

| | |
|---|---|
| Aud-133 Time Cards | 54,409 |
| Miscellaneous Actions | 17,457 |
| Aud-125 Personnel Actions | 9,047 |
| Aud-131 Master File Updates | 5,918 |
| Bank Deposits | 1,503 |
| Adjustments | 464 |
| WPEA Deductions | 1,904 |
| Deferred Compensation Actions | 966 |
| Savings Bonds | 175 |
| Garnishments (Highway Department not included) | 49 |
| Tax Levies | 4 |
| Payroll Warrants | 36,360 |
| Automatic Deposits | 72,246 |
| Hand Warrants | 364 |

## Finance Division Accomplishments

Warrants Written

Warrant activity remained relatively stable last fiscal year at 497,926, written against the State Treasury. The average value of each warrant, however, was up considerably, averaging $2,079 each. This compares to an average estimated for the prior year of $1,690. A total of $1,035,297,967 was paid out by warrant. The majority of warrants written were accounts payable, as reflected by the following:

| | Number | Amount |
|---|---|---|
| Retirement Payroll | 45.066 | $ 6,107,041.35 |
| Highway Payroll | 22,783 | 21,654,589.51 |
| Bi-Weekly Payroll | 7,190 | 1,796,055.01 |
| Regular Payroll | 27.909 | 20,905,440.89 |
| Refund | 5,819 | 3,746,831.82 |
| Accounts Payable | 386,954 | 966,834,206.38 |
| Replacement | 675 | 1,005,425.49 |
| Hand Warrants (Regular) | 219 | |
| Hand Warrants (Payroll) | 382 | 13,225,761.10 |
| National Guard | 929 | 22,615.00 |
| TOTAL | 497.926 | $1,035,297,966.55 |

August and September were the busiest, in terms of the total value of warrants issued, while January and February (as expected) were the two months with the lowest amount of funds disbursed. The peak months for the number of warrants issued were May and July.

| Month | Number of Warrants | Value of Warrants |
|---|---|---|
| July, 1980 | 49,025 | $ 72,841,464.52 |
| August | 37,927 | 121,730,929.55 |
| September | 37,255 | 110,484,475.85 |
| October | 39,281 | 103,608,447.94 |
| November | 30,846 | 72,104,375.24 |
| December | 46,888 | 81,307,295.91 |
| January, 1981 | 34,429 | 60,215,850.43 |
| February | 42,246 | 56,626,213.52 |
| March | 40,962 | 82,018,025.87 |
| April | 37,458 | 100,044,036.01 |
| May | 60,977 | 80,384,807.28 |
| June | 40,632 | 93,932,044.43 |
| TOTAL | 497,926 | $1,035,297,966.55 |

## Accounting Documents Processed

Accounting documents submitted to the State Auditor's Office for processing through the WUAS during the fiscal year were:

| | | |
|---|---|---|
| Receipts (TT 35's and TT 41's) | | 9,760 |
| Transfers (TT 58's to TT 67's) | | 35,932 |
| Appropriation Activity: | | |
| TT 04's | 1,625 | |
| TT 50's and 53's | 1,042 | |
| TT 30's and 31's | 432 | 3,099 |
| Accounts Receivable (TT 48's and TT 49's) | | 85 |
| Refund Documents (TT 71's) | | 5,819 |
| Replacement Documents (TT 72's) | | 685 |
| Undistributed Cash (TT 42's) | | 1,480 |
| Canceled Warrants (TT 52's) | | 2,009 |
| Journal Entries (TT 01's) | | 611 |
| Expenditure Corrections (TT 51's) | | 1,037 |
| Returned Checks (TT 47's) | | 2,428 |
| Receipt Corrections (TT 36's) | | 646 |
| TOTAL ALL DOCUMENTS | | 63,591 |
| Rejections: | | |
| Pre-Audit | | (166) |
| WUAS | | (4,876) |
| TOTAL DOCUMENTS APPROVED | | 58,549 |

## Appropriation Control

During the legislative deliberations, each agency is provided with a level of funding, which enables it to carry out specific programs, activities and functions. Without outside supervision and external controls, it is entirely possible that some agencies would ignore this spending ceiling, and pursue spending patterns that would lead them to deficit appropriations.

One of the most important functions the State Auditor can perform for our government is to assure that government spending is contained within the limitations established through the legislative process. Appropriation controls, both automated and manual, have been established by the State Auditor, to assure that such action is no longer possible.

### General Fund Monthly Report

In order to keep responsible agencies and officials informed about the financial position of the state on a continuing basis, the State Auditor's Office prepares and distributes a report of the General Fund's revenue and expenditures at the end of each month. This report shows the General Fund cash balance and fund balance, expenditures for each agency, compared to appropriations, and actual revenue collected, compared to earlier estimates.

## Audit Division Accomplishments

### Agency Audits

Audits were conducted on three institutions and one state agency during the fiscal year, and an additional two audits were performed to satisfy the requirements of the federal government.

The Wyoming Industrial Institute and the Hot Springs State Park were audited during FY1980, however, the final audit reports were not issued, nor exit conferences held until early in the current fiscal year. During May, 1981, an audit of the Wyoming State Hospital began. At the close of the period, this audit was still underway and completion is not anticipated until September of this year. A special audit was made on the Workers' Compensation Division, and a follow-up audit will be performed sometime during the next fiscal year.

An examination of the statement of Federal Land Payments of the State of Wyoming for the period October 1, 1979, through September 30, 1980, was performed. The statement was prepared on the basis of cash disbursements made by the State of Wyoming, or paid directly by the federal government to, and received by, qualified local governmental subdivisions. The report was finalized and mailed to the Bureau of Land Management, Washington, D.C., on April 28, 1981. A total of 65 hours was spent on this project.

An audit of the Wyoming Federal Surplus Property program was conducted at the request of the Department of Administration and Fiscal Control, to satisfy federal auditing and reporting requirements. This audit commenced in November, 1980, and concluded with the printing and distribution of bound reports to appropriate federal and state officials in January, 1981.

As a continuation of an audit technique brought to the state by the certified public accounting firm of Deloitte, Haskins & Sells, the payroll verification process was applied to several state agencies by the Audit Division. In order to prove that employees receiving payroll compensation from the state were actually "on the job", auditors traveled to the following agencies, delivered employee paychecks, and obtained verifying signatures of the employees:

- Department of Health & Social Services
- Casper School for the Deaf
- Casper Offices of DAFC
- Adjutant General
- Public Defender
- Aeronautics Commission
- Archives & Historical
- Council on the Arts
- Traffic Safety
- Industrial Siting
- Nursing Board
- Oil and Gas Commission
- Community College Commission
- Public Land Office
- State Library
- Travel Commission
- Workers' Compensation
- Retirement
- Hot Springs State Park
- Public Service Commission
- Disaster & Civil Defense
- Employment Security Commission
- State Engineer
- State Examiner
- Fire Prevention
- Insurance Department
- Manpower Planning
- Labor and Statistics
- Livestock Board
- Dept. of Economic Planning & Development
- Occupational Health & Safety
- Board of Probation and Parole
- Children's Home
- State Penitentiary
- Wyoming Sanitarium
- Wyoming Industrial Institute
- Wyoming Pioneer Home

## Farm Loan Board Assistance

Assistance to the Wyoming Farm Loan Board and Department of Public Lands was greatly accelerated through the review and audit of numerous grants and loans to local political subdivisions.

During the current period, the following cities, towns, counties and special districts were visited to conduct audits:

- Buffalo
- Casper
- Clearmont
- Deaver
- Douglas
- Dubois
- Edgerton
- Elk Mountain
- Encampment
- Evansville
- Gillette
- Glendo
- Glenrock
- Guernsey
- Hanna
- Hartville
- Hudson
- Jackson
- Jeffrey City
- Lander
- Laramie
- Lusk
- Medicine Bow
- Midwest
- Mills
- Moorcroft
- Newcastle
- Platte County
- Ranchester
- Rawlins
- Riverside
- Riverton
- Rock River
- Saratoga
- Sheridan
- Shoshoni
- Sundance
- Ten Sleep
- Thermopolis
- Upton
- Wheatland

## Oil and Gas Auditing

Approved March 4, 1981, Chapter 134 (Original Senate File No. 185), 1981 Session Laws of Wyoming, directed the State Auditor to audit mineral production from either state or federal lands in Wyoming. Immediately following passage, the audit staff began preparing for this huge undertaking. New Mexico's state audit program for oil, gas and mineral royalties was visited, as well as the U.S. Geological Survey offices in

Casper. Texaco Oil Company and Shell Oil Company, both with offices in Houston, Texas, were also visited, to gain information on the mineral industry. By the end of April, position descriptions had been finalized, and screening of applicants was underway. An audit of one small producer in the state also commenced. By the end of the period, two auditors were employed and the audit produced a determination of the extent of liability for unpaid royalties. It was not until early in fiscal year 1982, that the company was billed, and payment received.

# THE GENERAL FUND

Fiscal year 1981 ended with a General Fund cash balance of $95,436,885, down from the record high ending balance in fiscal year 1980, which stood at $140,203,055, at the close of business on June 30, 1980. This 32 percent decline in the cash balance is attributable to the fact that Wyoming government spent over $315 million from the General Fund last year, while depositing only slightly more than $269 million. Last year was only the second time in recent history when expenditures from the General Fund exceeded revenue deposited to it. This condition also occurred during fiscal year 1976, but the situation was quickly reversed during the four years immediately following. The total expenditures are inflated because of the fact that $29,500,000, to build the Herschler Office Building, was taken from the General Fund and placed in an Earmarked account. While this transaction shows as an expenditure, only a small percentage of the monies have actually left the State Treasury.

Spending more from the General Fund than what is taken in, therefore, is not necessarily an occurrence of undue concern. In fact, it may be the result of foresight and planning by the appropriating authorities. In deliberations on the state budget, it is obviously necessary to tie spending requirements to levels or sources of revenue. Existing cash on hand is used to supplement revenue generated during the period for the support of General Fund operations. A large unobligated cash balance at the beginning of a fiscal period is an indicator that correspondingly lower tax revenue is needed. In addition, spending programs are often created as a form of tax relief, or alternate funding sources, for the specific purpose of reducing excess cash on hand.

## GENERAL FUND REVENUE

In order to assure consistent categorization of the several revenue sources, the state classifies all revenue into eight general groupings. Each of these general categories are made up of several specific revenue sources, as described in the material that follows.

### 10000 Taxes

The major source of revenue to state government is taxes. Almost every tax you pay is destined to end up, in part, in the General Fund. There are exceptions to this, of course; however, the following taxes are collected, and, at least a portion of them are deposited to the General Fund: Sales, Use and Excise Tax; Severance Tax; Inheritance Tax; Franchise Tax; Motor Carrier Tax; and, Other Taxes.

### Sales and Use Tax

Revenue deposited to the General Fund from sales and use tax has increased significantly over the past several years.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1977 | $ 69,404,240 | +14% |
| 1978 | 88,118,605 | +27% |
| 1979 | 105,285,938 | +19% |
| 1980 | 113,597,213 | +08% |
| 1981 | 141,151,670 | +24% |

### Mineral Severance Tax

This tax is levied upon the privilege of extracting any gold, silver or other precious metals, soda saline, coal, trona, uranium, bentonite, petroleum or other crude material, oil and gas, or other valuable deposits.

Until FY1975, revenue from this source had amounted to between four and five million dollars per year. It jumped to slightly over nine million dollars in FY1975, and then more than doubled in FY1976, approximating twenty million dollars. FY1977 and FY1978 experienced fair growth, with rates of increase of 15 percent and 16 percent respectively. This growth rate increased sharply in FY1979, declined in FY1980, and then shot up markedly last year to a 27 percent increase.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1977 | $ 22,900,587 | +15% |
| 1978 | 26,636,621 | +16% |
| 1979 | 33,293,903 | +25% |
| 1980 | 37,937,588 | +14% |
| 1981 | 48,011,374 | +27% |

### Inheritance Tax

Inheritance tax is one of Wyoming's oldest taxes, having been in effect since 1903. It is an excise tax imposed by the state upon the right to transfer property within its jurisdiction from the dead to the living. The amount of tax is based on the relationship of each legatee to the decedent, and the value of the property he receives.

Revenue to the General Fund from inheritance taxes has generally averaged between one and three million dollars per year. The large increase received in FY1977 was due to the settlement of the largest estate ever encountered in Wyoming, which alone generated approximately $2,000,000 in revenue to the General Fund.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1977 | $ 3,577,931 | +156% |
| 1978 | 2,056,068 | - 43% |
| 1979 | 2,004,806 | - 2% |
| 1980 | 2,858,108 | + 43% |
| 1981 | 2,851,582 | - 0% |

## Franchise Tax

This is a tax or levy imposed upon corporations and insurance companies for the right, or privilege, of doing business in the State of Wyoming. The revenue is collected by two agencies of government. The largest portion of the collections is accomplished by the Wyoming Insurance Department, representing in excess of 90 percent of all franchise taxes collected. In addition to insurance fees, this tax category also includes taxes on both domestic and foreign corporations registering with the Secretary of State's Office.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1977 | $ 4,473,129 | +20% |
| 1978 | 5,511,878 | +23% |
| 1979 | 6,520,733 | +18% |
| 1980 | 7,534,778 | +16% |
| 1981 | 8,481,468 | +13% |

## Motor Carrier Tax

This tax is a levy, or assessment, against common, contract or private motor carriers for the use of highways, and to defray the expenses for enforcement of acts regulating such use.

Revenue from this tax source has generally totaled less than $2,000,000 annually. FY1981 was only the second year that revenue surpassed this figure.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1977 | $ 1,385,604 | 0% |
| 1978 | 1,854,481 | +34% |
| 1979 | 1,894,142 | + 2% |
| 1980 | 2,442,706 | +29% |
| 1981 | 2,758,139 | +13% |

## 20000 Licenses, Permits and Regulatory Fees

The second revenue classification is licenses, permits and regulatory fees. This is revenue from businesses and occupations which, by statute, must be licensed or granted operational permits in order to do business in the State of Wyoming. Included in this revenue classification are business licenses, professional and vocational licenses, and motor vehicle licenses or permits. This revenue source is a rather small contributor to the General Fund, totaling only $3,363,304 in the past fiscal year.

## 30000 Fines, Forfeitures and Penalties

A third revenue classification is fines, forfeitures and penalties. This revenue is generated as a result of forfeiture of money or property for noncompliance with, or violation of statute or authority delegated by Wyoming Statutes. This revenue is one of the smallest contributors to the General Fund, representing only $1,085,331 during fiscal year 1981.

## 40000 Use of Property and Money

Another revenue category is use of property and money. This is revenue received by the use of State-owned property, or State-invested funds. Included in this category is income from land, from buildings, from equipment and from investments. During fiscal year 1981, the General Fund received in excess of $17,000,000.

## 50000 Charges for Sales and Services

Revenue deposited to the General Fund for charges for sales and service represents income from the sale of merchandise, commodities and salvages, compensation for administrative services and regulatory processing and revenue rendered by State agencies. Revenue from this source was $16,674,129 last year.

## 60000 Revenue from Others

Revenue from others, for the most part, is interest earned from the investment of the Permanent Wyoming Mineral Trust Fund. In addition, augmenting revenue from other funds is transferred to the General Fund and included in this category. Other income, such as bequests or donations of cash, or assets converted to cash, are also recorded here. This income source has shown strong growth during the last couple of years, reaching a high of $22,483,932 in FY 1981.

## 70000 Federal Aids and Grants

Federal Aids and Grants is revenue received from the Federal Government for a specific state program or purpose. During the past year, $5,186,897 was deposited in this category.

The revenue category includes only those federal programs that are channeled through the State's General Fund. The greatest majority of all federal revenue is deposited directly to the Federal Fund, and, naturally, is not reflected in General Fund revenue accounting.

## 90000 Non-Revenue Receipts

The final revenue category is non-revenue receipts. This category includes all other sources of income which do not constitute revenue to the State. Included in this category are refunds, reimbursements and recoveries, repayment of principal from State-loaned money and State-owned revenue bonds, receipts from the sale or conversion of land, buildings or equipment, and other receipts classified as non-revenue, but not previously identified.

## SUMMARY

Revenue to the General Fund from all sources was at a record high as anticipated. The $269,328,267 received exceeded FY 1980's income by $44,328,161 (nearly a 20 percent increase). Although this increase is significant, it is still lower than the rate of growth that the General Fund experienced in four of the last ten years. It does reflect improving economic conditions during the last several months of the period.

## GENERAL FUND EXPENDITURES

Last year expenditures from the General Fund were $315,153,654, compared to revenue of $269,328,267. During the past ten years, this is only the second year when revenue did not exceed expenditures. As reflected in the figures that follow, revenue, over the years, has shown relatively stable growth. The same cannot be said for expenditures, however. Prior to last year, the pattern that seems to have developed was one reflecting large increases in the even year spending (1972, 1974, 1976, 1978, 1980), and modest increases in the odd years. FY 1981 is a dramatic exception to this trend.

| Fiscal Year | Revenue | Percent Increase | Expenditures | Percent Increase |
|---|---|---|---|---|
| 1971 | $ 45,122,284 | | $ 36,948,579 | |
| 1972 | 48,687,543 | 8% | 45,814,754 | 24% |
| 1973 | 56,906,658 | 17% | 53,637,303 | 17% |
| 1974 | 73,538,372 | 29% | 68,971,816 | 29% |
| 1975 | 96,161,494 | 31% | 74,485,032 | 8% |
| 1976 | 112,036,790 | 17% | 117,045,773 | 57% |
| 1977 | 131,587,241 | 17% | 116,886,130 | 0% |
| 1978 | 159,023,831 | 21% | 152,169,015 | 30% |
| 1979 | 195,929,114 | 23% | 162,072,991 | 7% |
| 1980 | 225,000,106 | 15% | 204,302,315 | 26% |
| 1981 | 269,328,267 | 20% | 315,153,654 | 54% |

The result of expenditures exceeding revenue last year is a reduced General Fund cash balance, which declined from over $140 million to $95,436,885.

### Where Has the Money Gone?

There are currently 80 agencies, boards, commissions, institutions, judicial districts and other entities in State government receiving General Funds. Until this year, these were grouped into eleven functional areas to provide some insight into where the State is spending its money. For the first time, this report has broken the Education, Libraries and Museum category down into three functions: Elementary and Secondary Education, Higher Education, and Libraries and Museums.

Over the years, Wyoming has committed more funds to education, libraries and museums (mostly education), than to any other functional area. This remained true during FY 1981, when a total of $121,205,166 was allocated. This represents 38 percent of all General Fund expenditures. Higher Education, consisting of the University and seven Community Colleges, has received more General Fund appropriations during the past three years than any other category, reaching $97,231,297 last year, or 31 percent of the total.

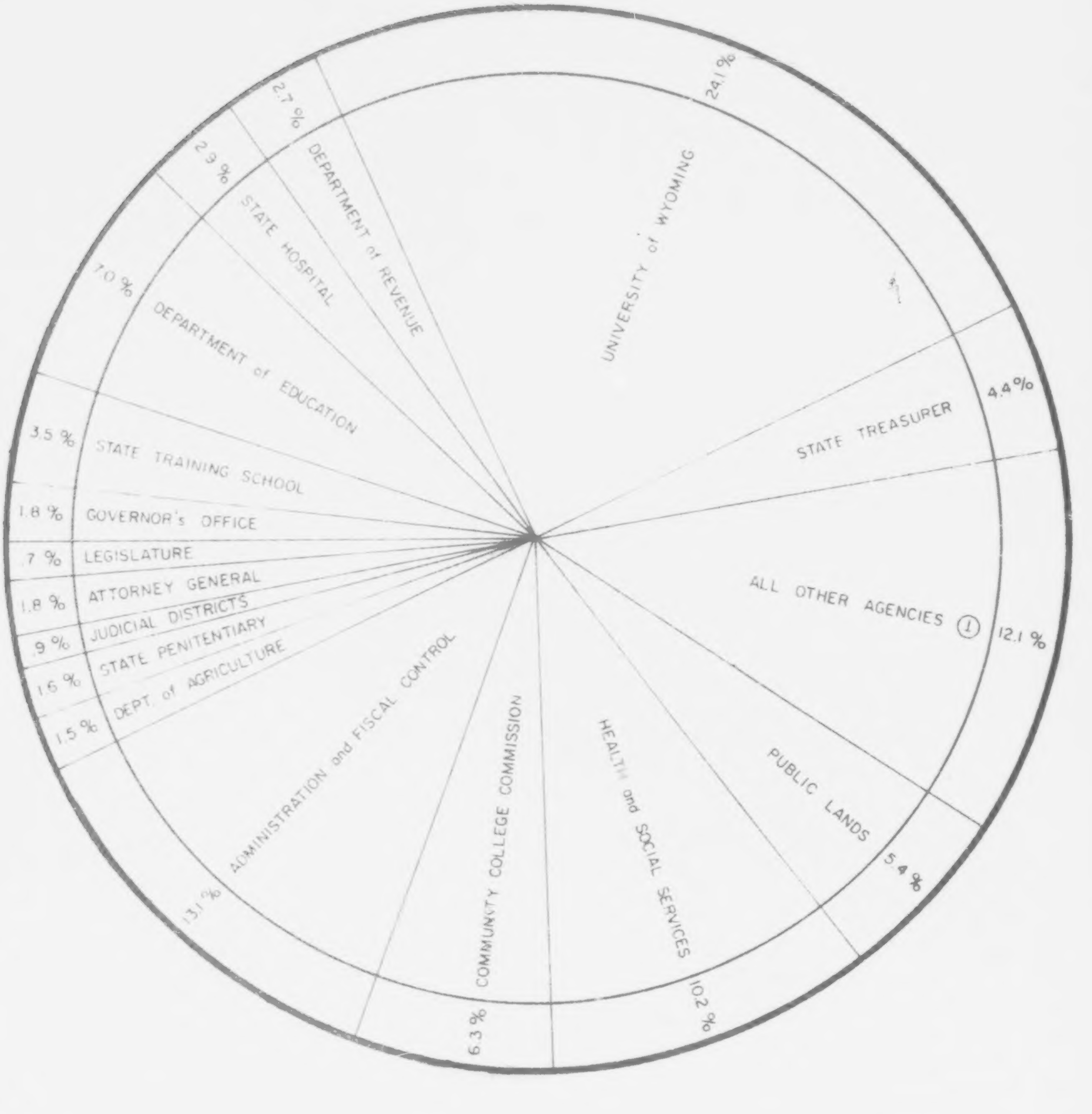
Another large recipient of General Fund monies are those agencies included in the general government category. Last year 26 percent, or $80,653,881, was expended by this group. Not far behind were hospitals, health and social services. This area of government was responsible for spending $56,525,365 of the State's General Fund.

The remaining functional categories were supported by the General Fund to the tune of $56,769,242, ranging from a low of $93,444 expended for professional and commercial licensing to a high of $29,314,254, which went to resources and recreation.

A pictorial view of the major General Fund expending agencies is shown on the chart that follows.

## STATE of WYOMING
### General Fund Expenditures
### By Major State Agency

JULY 1, 1980 THROUGH JUNE 30, 1981



① INCLUDES THE REMAINING 44 AGENCIES OF STATE GOVERNMENT.

② 100% = $315,153,654 TOTAL GENERAL FUND EXPENDITURES.

Schedule 1

# STATE OF WYOMING
## ALL FUNDS
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
### For Fiscal Year Ended June 30, 1981

| Fund No. | Fund | Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non-Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 01 | General Fund | $ 140,203,055 | $ 226,880,799 | $223,906,896 | $ 0 | $ 430,746,290 | $ 64,807,575 | $ 95,436,885 |
| 02 | Earmarked Revenue Fund | 45,411,783 | 48,048,698 | 74,126,032 | 5,689,566 | 49,073,444 | 13,682,662 | 99,140,841 |
| 03 | Federal Fund | 2,053,236 | 75,613,635 | 0 | 0 | 0 | 74,366,103 | 3,300,768 |
| 04 | Trust and Agency Fund | 386,497,568 | 620,998,070 | 162,645,317 | 163,392,284 | 313,512,458 | 141,683,985 | 551,552,228 |
| 05 | Debt Service Fund | 11,834 | 0 | 3,426,056 | 0 | 3,424,383 | 0 | 13,507 |
| 06 | Intragovernmental Fund | 2,481,512 | 662,907 | 14,484,362 | 894,029 | 13,611,941 | 647,123 | 2,475,688 |
| 07 | Highway Fund | 74,503,674 | 122,361,842 | 73,272,137 | 9,670,468 | 189,077,631 | 12,770,210 | 58,619,344 |
| 08 | Game and Fish Fund | 4,255,882 | 9,646,965 | 21,996,420 | 14,312,697 | 14,463,419 | 883,100 | 6,240,051 |
| 09 | University of Wyoming Fund | 6,361,417 | 8,706,819 | 8,658,974 | 18,660,017 | 299,858 | 0 | 4,767,335 |
| 10 | Permanent Land Fund | 221,025,789 | 52,473,644 | 81,890 | 3,289,512 | 0 | 3,972 | 270,287,839 |
| 11 | Permanent Land Income Fund | 4,320,257 | 12,495,766 | 7,855,515 | 817,840 | 18,904,068 | 461,632 | 4,487,998 |
| 12 | Permanent Wyoming Mineral Trust Fund | 155,728,479 | 68,647,838 | 2,253,635 | 18,291,064 | 0 | 130,311 | 208,208,577 |
| 13 | Enterprise Fund | 2,253,413 | 36,332,818 | 894,666 | 4,969,168 | 31,103,737 | 203,506 | 3,204,486 |
| | TOTAL | $1,045,107,899 | $1,282,869,801 | $593,601,900 | $239,986,645 | $1,064,217,229 | $309,640,179 | $1,307,735,547 |
| | Adjustments to transfers and warrants | | | | | - 43,975,076[1] | + 43,975,076[1] | |
| | | | | | | $1,020,242,153 | $353,615,255 | |

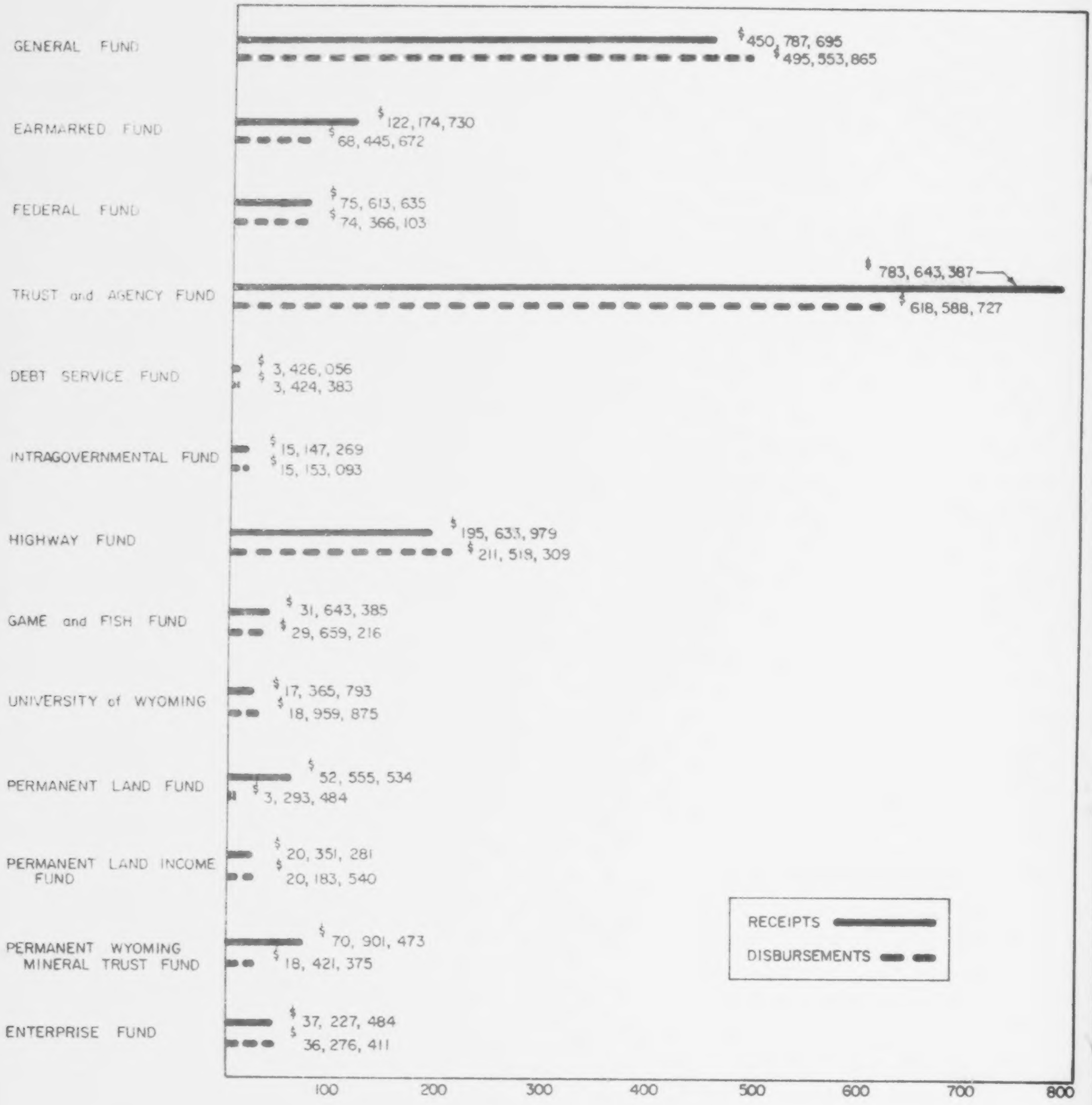
---

[1] Payroll expenditures for payroll withholding are treated as warrants written, but are transfers.

# STATE of WYOMING

## STATEMENT OF RECEIPTS AND DISBURSEMENTS — ALL FUNDS

Includes Receipts, Warrants and Transfers
For Fiscal Year Ended June 30, 1981



Schedule 2

# STATE OF WYOMING
# ALL FUNDS
# BALANCE SHEET
June 30, 1981

| | General Fund 01 | Earmarked Fund 02 | Federal Fund 03 | Trust and Agency Fund 04 | Debt Services Fund 05 | Intra Governmental Fund 06 | Highway Fund 07 | GAME AND FISH FUND 08 | UNIVERSITY FUND 09 | PERMANENT LAND FUND 10 | PERMANENT LAND INCOME FUND 11 | PERMANENT MINERAL TRUST FUND 12 | ENTERPRISE FUND 13 | TOTAL ALL FUNDS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ASSETS AND OTHER DEBITS: | | | | | | | | | | | | | | |
| Cash With Treasurer | $ 95,436,389 | $ 30,395,842 | $ 3,300,768 | $221,350,168 | $ 13,507 | $ 2,475,688 | $ 58,619,344 | $ 6,240,051 | $ 4,767,135 | $107,131,759 | $ 4,387,998 | $(11,622,101) | $ 3,204,486 | $556,001,329 |
| Cash Undistributed Cash | 0 | 0 | 0 | (10,767,422) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (10,767,422) |
| Petty Cash | 49,541 | 250 | 0 | 1,500 | 0 | 0 | 300 | 1,600 | 0 | 0 | 0 | 0 | 440 | 53,631 |
| Imprest Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 50,000 |
| Investments | 0 | 28,545,000 | 0 | 352,728,234 | 0 | 0 | 0 | 0 | 0 | 163,156,080 | 0 | 219,830,878 | 0 | 684,460,162 |
| Accrued Interest | 0 | 89,927 | 0 | 10,533,838 | 0 | 0 | 0 | 0 | 0 | 4,091,158 | 0 | 6,415,998 | 0 | 27,111,171 |
| Current Account Receivables | (1,239,061) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,937 | 0 | 3,941,940 |
| [illegible] Fund Checks Outstanding | 0 | 1,388 | 0 | 98,637 | 0 | 0 | 33,691 | 3,821 | 0 | 0 | 640 | 0 | 10,872 | 117,054 |
| Due From General Fund | 0 | 12,377 | 138,504 | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 131,299 |
| Due From Trust and Agency Fund | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 |
| Due From University Fund | 404,200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 404,200 |
| Due From Permanent Land Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,504,795 | 0 | 0 | 4,504,795 |
| Total Assets and Other Debits | $ 97,439,628 | $ 59,224,839 | $ 3,439,272 | $575,113,342 | $ 13,507 | $ 2,475,688 | $ 58,653,335 | $ 6,245,472 | $ 4,817,135 | $274,379,197 | $ 8,893,433 | $214,627,512 | $ 3,215,798 | $1,343,636,359 |
| LIABILITIES, RESERVES AND FUND BALANCES: | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | |
| Due to Treasurer | $ 49,541 | $ 250 | $ 0 | $ 1,500 | $ 0 | $ 0 | $ 300 | $ 1,600 | $ 50,000 | $ 0 | $ 0 | $ 0 | $ 440 | $ 103,631 |
| Due to General Fund | 0 | 0 | 0 | 10,000 | 0 | 50,000 | 0 | 0 | 404,200 | 0 | 0 | 0 | 0 | 464,200 |
| Due to Earmarked Fund | 12,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,373 |
| Due to Federal Fund | 138,504 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 138,506 |
| Due to Federal Government | 0 | 0 | 3,439,272 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,439,272 |
| Due to Trust and Agency Fund | 422 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 422 |
| Due to Permanent Land Income Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,504,795 | 0 | 0 | 0 | 4,504,795 |
| Total Liabilities | $ 200,840 | $ 250 | $ 3,439,272 | $ 11,500 | $ 0 | $ 50,000 | $ 300 | $ 1,600 | $ 454,200 | $ 4,504,795 | $ 0 | $ 0 | $ 440 | $ 8,663,197 |
| RESERVES: | | | | | | | | | | | | | | |
| Prior Years Appropriation Carryover | $ [illegible] | $ [illegible] | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 45,033 | $ 486,926 | $ 0 | $ 0 | $ 11,633,296 |
| FY 1981 Authorization Carryover | [illegible] | [illegible] | 0 | 0 | 0 | 534,926 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 79,029,807 |
| Total Reserves | $ [illegible] | $ [illegible] | $ 0 | $ 0 | $ 0 | $ 534,926 | $ 0 | $ 0 | $ 0 | $ 45,033 | $ 486,926 | $ 0 | $ 0 | $ 92,663,101 |
| Fund Balance June 30, 1981 | $ [illegible] | $ [illegible] | $ 0 | $575,101,842 | $ 13,507 | $ 1,890,762 | $ 58,653,035 | $ 6,243,872 | $ 4,362,935 | $269,829,369 | $ 8,406,507 | $214,627,512 | $ 3,215,358 | $1,242,312,061 |
| Total Liabilities, Reserves and Fund Balances | $ 97,439,628 | $ 59,224,839 | $ 3,439,272 | $575,113,342 | $ 13,507 | $ 2,475,688 | $ 58,653,335 | $ 6,245,472 | $ 4,817,135 | $274,379,197 | $ 8,893,433 | $214,627,512 | $ 3,215,798 | $1,343,636,359 |

| Includes: | |
|---|---|
| Reserve for Water Development Account | $24,[illegible] |
| Reserve for [illegible] Water Development Account | [illegible] |
| Reserve for FY 1981 Encumbrances | [illegible] |
| Total | [illegible] |

# STATE OF WYOMING
## GENERAL FUND REVENUE
### Actual - Fiscal Year 1977 through Fiscal Year 1981

| | | FY1977 | FY1978 | FY1979 | FY1980 | FY1981 |
|---|---|---|---|---|---|---|
| 10000 | Taxes | | | | | |
| 11000 | Property Taxes | $ 122 | $ 30 | $ 12 | $ 11 | $ 20 |
| 12000 | Sales and Use Taxes | 69,404,240 | 88,118,605 | 105,285,938 | 117,562,624 | 141,151,670 |
| 13000 | Mineral Severance Taxes | 22,900,587 | 26,636,621 | 33,293,903 | 37,937,588 | 48,011,374 |
| 14000 | Inheritance Taxes | 3,577,931 | 2,056,068 | 2,004,806 | 2,858,108 | 2,851,582 |
| 15000 | Franchise Taxes | 4,473,129 | 5,511,878 | 6,520,733 | 7,534,778 | 8,481,468 |
| 16000 | Motor Carrier Taxes | 1,385,604 | 1,854,481 | 1,894,142 | 2,442,706 | 2,758,139 |
| 19000 | Other Taxes | 0 | 0 | 0 | 0 | 0 |
| | TOTAL | $101,741,613 | $124,177,683 | $148,999,534 | $168,335,815 | $203,254,253 |
| 20000 | Licenses, Permits & Regulatory | 1,922,819 | 2,746,396 | 2,595,889 | 3,147,253 | 3,363,304 |
| 30000 | Fines, Forfeitures & Penalties | 246,074 | 382,419 | 323,214 | 713,225 | 1,085,331 |
| 40000 | Use of Property and Money | 8,170,260 | 8,107,742 | 11,088,197 | 16,246,034 | 17,146,916 |
| 50000 | Charges for Sales and Services | 6,993,253 | 11,084,731 | 11,112,642 | 15,070,622 | 16,674,129 |
| 60000 | Revenue From Others (Non-Federal) | 6,878,418 | 6,875,302 | 17,561,756 | 16,839,701 | 22,483,932 |
| 70000 | Federal Aids and Grants | 5,473,482 | 5,015,352 | 4,161,137 | 4,528,873 | 5,186,897 |
| 90000 | Non-Revenue Receipts | 161,322 | 634,206 | 86,745 | 118,583 | 133,505 |
| | TOTAL | $131,587,241 | $159,023,831 | $195,929,114 | $225,000,106 | $269,328,267 |

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Schedule 4

# STATE OF WYOMING
## GENERAL FUND
## SUMMARY OF ACTUAL REVENUE BY MONTH
## BY AGENCY
For Fiscal Year Ended June 30, 1981

| Agency No. | Agency | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 001 | Governor | $ 433,087 | $ (158,256) | $ 208,011 | $ 206,094 | $ 214,000 | $ 225,001 | $ 221,344 | $ 229,003 | $ 758,325 | $ 0 | $ 321,262 | $ 75,131 | [illegible] |
| 002 | Secretary of State | 208,415 | 100,739 | 57,613 | 52,429 | 40,974 | 49,094 | 50,833 | [illegible] | 38,798 | 83,925 | 108,477 | 125,853 | 1,176,884 |
| 003 | State Auditor | (3,630) | 142 | 135 | 131 | 183 | 874 | 198 | 136 | 181 | 162 | 162 | 237 | (1,111) |
| 004 | State Treasurer | 2,422,057 | 7,806,659 | 0 | 2,891 | 13,338 | 12,292 | 2,006,067 | 5,853,725 | 0 | (24) | 5,816 | 18,418,068 | 39,127,773 |
| 005 | Department of Education | 809,877 | 18,918,755 | 1,038,738 | 3,026,431 | 971,729 | 1,413,528 | 1,019,478 | 1,409,144 | 13,510,278 | 2,065,226 | 12,734,293 | 12,027,045 | 89,741,348 |
| 006 | DAFC | 190,206 | 437,047 | 184,133 | 422,841 | 183,818 | 147,191 | [illegible] | 248,002 | 203,157 | 576,825 | 440,078 | 186,978 | 4,009,521 |
| 007 | Adjutant General | 300,743 | 1,312 | 2,608 | 197,601 | 7,594 | 8,216 | 212,900 | (3,941) | 2,782 | 435,096 | 9,042 | 41,839 | 1,065,560 |
| 008 | Statewide Public Defender | 5,242 | 8,473 | 100 | 735 | 2,032 | 839 | 791 | 686 | 13,087 | 124,393 | 7,973 | 7,808 | 182,987 |
| 009 | Aeronautics Commission | 199,326 | 292,058 | 493,324 | 2,081,710 | 186,388 | 266,115 | 85,758 | 128,458 | 189,183 | 208,182 | 234,387 | 160,467 | 4,611,730 |
| 010 | Department of Agriculture | 9,728 | 45,500 | 109,180 | 60,242 | 15,819 | 94,423 | 32,830 | 8,761 | 158,142 | 39,273 | 45,162 | (18,082) | 695,163 |
| 011 | Revenue and Taxation | 10,278,917 | 15,982,917 | 57,276,278 | 13,236,413 | [illegible] | [illegible] | 12,275,428 | 12,852,371 | 13,144,754 | 13,315,653 | 11,729,[illegible] | 13,877,467 | [illegible] |
| 012 | Board of Architects | 0 | 186 | 19 | 510 | 436 | 941 | 333 | 98 | 0 | 1 | 1 | [illegible] | 3,438 |
| 013 | Archives, Museums & Historical | 4,475 | 8,475 | 2,896 | 3,135 | 34,487 | 23,513 | 3,081 | 2,485 | 1,929 | 5,697 | 2,568 | 104,431 | 81,047 |
| 014 | Council on the Arts | 17,400 | 15,590 | 7,517 | 58,336 | 9,181 | 27,436 | 95,328 | 6,508 | 27,560 | 92,254 | 0 | 18,875 | 355,718 |
| 015 | Attorney General | 44,288 | 109,062 | 15,679 | 1,000 | 119,963 | 144,889 | 288,223 | 113,453 | 479 | 109,616 | 52,016 | 41,438 | 1,196,892 |
| 018 | Board of Barber Examiners | 48 | 33 | 22 | 0 | 15 | 0 | 0 | 27 | 0 | 0 | 7 | 59 | 228 |
| 019 | Traffic Safety | 127,502 | 83,419 | 386,141 | 141,745 | [illegible] | 115,605 | 79,031 | 13,175 | 91,089 | 156,309 | 70,987 | 119,016 | 1,388,111 |
| 020 | Environmental Quality | 38,000 | 19,161 | 111,368 | 248,236 | 85,416 | 38,073 | 65,848 | 278,438 | 556,248 | 677,432 | 192,831 | 244,495 | 2,270,844 |
| 021 | Industrial Siting | 0 | 0 | 0 | 0 | 43 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | [illegible] |
| 023 | Public Service Commission | 21,133 | 426 | 41,899 | 26,748 | 7,492 | 18,820 | 27,253 | 25,605 | 29,183 | 28,924 | 20,299 | 31,948 | 335,746 |
| 028 | Board of Podiatry | 43 | 0 | 0 | 0 | 36 | 0 | 0 | 0 | 10 | 0 | 0 | 87 | 120 |
| 029 | Water Development Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 211,500 | 0 | 0 | 0 | (13,000) | 198,500 |
| 030 | Board of Mines | 2,058 | 123 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | [illegible] |
| 032 | Disaster and Civil Defense | 199,283 | 180,492 | 27,869 | 55,165 | 56,381 | 14,871 | 31,809 | 82,994 | 88,116 | 41,831 | 0 | 54,298 | 666,258 |
| 033 | Board of Cosmetology | 0 | 3 | 16 | 24 | 99 | 132 | 207 | 11 | 15 | 8 | 8 | 29 | 567 |
| 037 | State Engineer | 7,084 | 38,659 | 11,947 | 8,804 | 3,423 | 5,381 | 6,741 | 6,606 | 1,719 | 8,823 | 12,956 | 17,803 | 133,508 |
| 039 | State Examiner | 68,626 | 77,675 | 4,751 | 1,434 | 372 | 2,985 | 41,201 | 113,920 | 18,833 | 4,347 | 4,043 | 9,677 | [illegible] |
| 041 | Fire Prevention | 61,036 | 12,404 | (22,944) | 16,681 | 17,673 | 19,382 | 17,933 | 18,503 | 24,363 | 10,283 | [illegible] | 13,170 | 262,613 |
| 042 | Geological Survey | 29,768 | 5,031 | 5,980 | 9,523 | 5,080 | 12,440 | 8,991 | 13,937 | 10,055 | 8,916 | 7,983 | [illegible] | [illegible] |
| 044 | Insurance Department | 19,679 | 17,143 | 45,869 | 82,001 | 28,949 | 99,567 | 49,993 | 499,103 | 4,020,926 | (133,897) | 1,276 | 11,586 | 6,376,434 |
| 045 | Highway Department | 0 | 1,129,587 | 0 | 0 | 1,183,936 | 0 | 0 | 0 | 1,278,544 | 1,386,290 | 0 | 860,596 | 2,935,073 |
| 046 | Manpower Planning | 868,250 | 410,000 | 834,186 | 291,000 | 196,542 | 385,000 | 688,088 | 475,000 | 376,288 | 92,247 | 447,520 | 397,280 | 8,324,639 |
| 047 | Labor and Statistics | 0 | 33,788 | 17,438 | 17,925 | 23,698 | 17,421 | 23,794 | 18,191 | 14,904 | 15,423 | 13,720 | 35,002 | 231,304 |
| 050 | Liquor Commission | 0 | 0 | 1,132,955 | 0 | 0 | 1,203,163 | 0 | 0 | 1,307,499 | 0 | 0 | 0 | 4,045,607 |
| 051 | Livestock Board | 35,626 | 1,476 | 2,100 | 12,306 | 384,838 | 42,814 | 338,920 | 1,150 | 4,128 | 333,030 | 2,441 | 25,171 | 1,082,096 |
| 053 | DEPAD | 131,748 | 1,600 | 40,600 | 45,772 | 90,000 | (17,130) | 128,106 | 21,634 | 53,483 | 44,481 | 3,000 | 49,761 | 361,155 |
| 057 | Community Colleges | 0 | 19,798 | 21,826 | 0 | 0 | 0 | 834 | 106,421 | 0 | 0 | (11,469) | 62,248 | 189,678 |
| 059 | Board of Pharmacy | 0 | 0 | 3,347 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,541 |
| 060 | Public Lands | 696,199 | 788,914 | 736,699 | 372,007 | 887,201 | 1,097,148 | 771,969 | 840,107 | 1,284,658 | 1,045,758 | 1,040,821 | 73,632 | 9,841,499 |
| 061 | Board of CPA's | 23 | 33 | 346 | 48 | 21 | 388 | 883 | 232 | 401 | 128 | 51 | 26 | 2,582 |
| 062 | Board of Physical Therapy | 0 | 0 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 063 | State Library | 49,023 | 30,000 | 26,008 | 0 | 0 | 0 | 149,315 | 150,000 | (119,315) | 30,000 | 30,028 | (29,240) | 317,828 |
| 066 | Travel Commission | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 067 | University of Wyoming | 81,764 | 25,935 | 2,039,802 | 2,002,266 | 2,030,271 | 1,304,009 | 1,897,707 | 2,134,281 | 1,973,868 | 2,021,038 | 1,986,112 | 3,333,988 | 21,211,644 |
| 069 | WICHE | 1,800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,800 |
| 070 | Worker's Compensation | 0 | 0 | 0 | 0 | 266,842 | 0 | 0 | 0 | 0 | 579,741 | 0 | 297,865 | 3,112,548 |
| 071 | Health and Social Services | 809,002 | 2,092,100 | 2,364,565 | 2,105,833 | 4,999,317 | 3,448,299 | 3,575,803 | 3,644,909 | 3,834,872 | 3,481,030 | 4,225,320 | 4,329,041 | 47,049,[illegible] |
| 072 | Retirement System | 0 | 0 | 0 | 0 | 0 | 0 | 385,911 | 42 | 0 | 0 | 0 | 280,759 | 616,753 |
| 073 | Youth Council | 7,846 | 26,202 | 0 | 0 | 36,099 | 10,489 | 0 | 0 | 0 | 0 | 0 | (10,027) | 77,814 |
| 074 | Recreation Commission | (7,045) | 32,327 | 26,958 | 7,321 | 4,222 | 15,393 | 217,882 | 36,934 | 157,327 | 113,870 | 328,185 | (2,865) | 801,576 |
| 076 | OSHA | 10 | 0 | 117 | 0 | 0 | 84,234 | 29 | 84 | 88,763 | 71,241 | 78,434 | (4,207) | 392,417 |
| 080 | Board of Charities and Reform | 0 | 0 | 82,000 | 80,000 | 21,035 | 39,738 | 0 | 0 | 0 | 0 | 8,824 | 0 | 268,194 |
| 081 | Probation and Parole | 25,287 | 121,548 | 9,300 | 1,000 | 29,422 | 0 | 0 | 0 | 0 | 0 | 8,909 | 3,194 | 43,814 |
| 088 | Wyoming Women's Center | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 320 | 0 | 0 | 0 | 0 | 500 |
| 089 | Wyoming Honor Farm | 2,034 | 10,456 | 8,721 | 8,283 | 4,070 | 4,092 | 30 | 10,439 | 9,884 | 300 | 27,174 | 10,725 | 93,167 |
| 090 | Children's Home | 1,966 | 1,986 | 2,823 | 2,213 | 1,922 | 1,833 | 2,283 | 2,083 | 1,930 | 1,979 | 2,093 | 2,056 | 34,885 |
| 091 | Girls' School | 1,138 | 5,650 | 11,137 | 4,105 | 10,000 | 17,922 | 3,508 | 3,780 | 4,126 | 3,275 | 3,913 | 3,194 | 73,157 |
| 092 | Hot Springs State Park | 5,152 | 9,852 | 3,596 | 3,878 | 3,463 | 3,360 | 2,429 | 2,233 | 3,345 | 2,931 | 4,822 | 2,772 | 47,063 |
| 093 | Industrial Institute | 46,990 | 13,416 | 5,087 | 6,444 | 2,396 | 47,474 | 5,715 | 5,743 | 13,128 | 10,736 | 14,460 | 3,698 | 182,449 |
| 094 | Pioneer Home | 12,473 | 46,148 | 949 | 33,513 | 93,435 | (36) | 73,473 | 0 | 64,427 | 29,437 | 32,861 | 86,537 | 297,192 |
| 095 | State Hospital | 130,344 | 196,703 | 12,437 | 27,484 | 973 | 4,741 | 5,242 | 3,133 | 253,298 | 257,419 | 147,673 | 87,477 | 1,190,428 |
| 096 | Training School | 57,977 | 80,735 | 13,195 | 24,917 | 103,634 | 11,432 | 46,710 | 82,834 | 35,239 | 30,920 | 110,288 | 18,799 | 616,280 |
| 097 | Soldiers' and Sailors' Home | 16,657 | 88,732 | 17,422 | 22,537 | 42,393 | 17,369 | 18,422 | 43,718 | 27,138 | 46,880 | 17,892 | 19,248 | 325,963 |
| 098 | Sanitarium | 16,065 | 34,308 | 99 | 30,115 | 0 | 21,941 | 30,807 | 0 | 34,368 | 18,075 | 16,063 | 26,971 | 382,968 |
| 099 | Penitentiary | (68,202) | 80,333 | 4,113 | 4,212 | 942 | 5,222 | 1,334 | 99,436 | 1,964 | 5,288 | 43,699 | (41,196) | 92,063 |
| 101 | Supreme Court | 2,635 | 2,341 | 1,001 | 519 | 9,858 | 2,644 | 13,092 | 2,363 | 2,489 | 501 | 3,714 | 47,036 | 303,101 |
| 120 | Judicial District 1A | 85 | 35 | 0 | 0 | 61 | 30 | 0 | 0 | 0 | 0 | 125 | 0 | 996 |
| 121 | Judicial District 1B | 4,215 | 10 | 40 | 18 | 30 | 15 | 20 | 23 | 33 | 5,060 | 50 | 890 | 10,283 |
| 122 | Judicial District 2A | 3,605 | 0 | 0 | 0 | 0 | 50 | 0 | 30 | 8,306 | 0 | 0 | 12,335 | 24,316 |
| 126 | Judicial District 4 | 0 | 0 | 65 | 0 | 0 | 45 | 0 | 0 | 0 | 0 | 0 | 0 | 110 |
| 127 | Judicial District 5A | 0 | 15 | 5 | 0 | 15 | 0 | 10 | 25 | 50 | 0 | 15 | 0 | 135 |
| 128 | Judicial District 5B | 12,460 | 0 | 0 | 0 | 0 | 130 | 0 | 0 | 0 | (12,460) | 0 | 0 | [illegible] |
| 129 | Judicial District 6 | 0 | 0 | 0 | 0 | 0 | 824 | 230 | 0 | 235 | 0 | 0 | 250 | [illegible] |
| 130 | Judicial District 7A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,233 | 0 | 0 | 0 | 415 | 1,646 |
| 131 | Judicial District 7B | 0 | 0 | 0 | 0 | 120 | 0 | 0 | 0 | 233 | 0 | 0 | 1,367 | 1,602 |
| 132 | Judicial District 9A | 0 | 0 | 0 | 0 | 767 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 787 |
| 133 | Judicial District 8 | 0 | 85 | 15 | 0 | 0 | 0 | 0 | 20 | 0 | 40 | 0 | 0 | 100 |
| 134 | Judicial District 9B | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 373 | 0 | 0 | 927 | 1,300 |
| 135 | Judicial District 6B | 0 | 0 | 0 | 0 | 0 | 160 | 0 | 0 | 0 | 0 | 0 | 0 | 360 |
| 136 | Judicial District 8B | 0 | 0 | 0 | 5 | 0 | 0 | 55 | 0 | 490 | 0 | 140 | 225 | 935 |
| 201 | Legislative Service Office | 2,690 | 0 | 173 | 0 | 382 | 659 | 1,013 | 1,027 | 2,610 | 581 | 3,307 | 5,227 | 17,669 |
|  | TOTAL | $ 18,733,320 | $ 46,250,065 | $ 68,417,600 | $ 27,208,646 | $ 24,752,741 | $ 20,833,843 | $ 24,827,089 | $ 31,711,806 | $ 67,285,754 | $ 26,255,975 | $ 38,084,024 | $ 58,667,636 | $449,728,479 |
|  | General Fund Revenue | $ 13,412,738 | $ 24,627,219 | $ 59,719,364 | $ 13,995,972 | $ 13,858,143 | $ 14,840,322 | $ 16,804,406 | $ 22,534,919 | $ 24,885,637 | $ 14,851,405 | $ 17,777,568 | $ 36,220,574 | $269,328,267 |
|  | Augmenting Revenue | $ 5,320,582 | $ 21,622,846 | $ 8,698,236 | $ 13,212,674 | $ 10,894,598 | $ 5,993,521 | $ 8,022,683 | $ 9,176,887 | $ 42,400,117 | $ 11,404,570 | $ 20,306,456 | $ 22,447,062 | $180,400,212 |

Schedule 5

# STATE OF WYOMING
## GENERAL FUND
## SUMMARY OF ACTUAL REVENUE BY MONTH
## BY SOURCE
For Fiscal Year Ended June 30, 1981

| | | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10000 | Taxes | | | | | | | | | | | | | |
| | 11000 Property Taxes | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 20 | $ 0 | $ 0 | $ 0 | $ 0 | $ 20 |
| | 12000 Sales & Use Tax | 9,761,999 | 12,768,822 | 11,398,118 | 11,385,720 | 11,527,868 | 11,854,948 | 10,952,229 | 12,110,367 | 12,437,818 | 10,904,167 | 11,215,760 | 14,833,854 | 141,151,670 |
| | 13000 Mineral Severance Taxes | 0 | 1,841,523 | 45,674,460 | 97,089 | 37,261 | 0 | 208,609 | (6,566) | 59,784 | 98,452 | 752 | 0 | 48,011,374 |
| | 14000 Inheritance Taxes | 87,066 | 264,320 | 94,464 | 103,940 | 148,111 | 83,049 | 410,480 | 263,266 | 549,091 | 313,490 | 355,559 | 178,746 | 2,851,582 |
| | 15000 Franchise Taxes | 164,299 | 16,704 | 24,701 | 20,238 | 10,478 | 7,991 | 39,130 | 175,757 | 7,846,349 | (114,994) | 23,036 | 267,779 | 8,481,468 |
| | 16000 Motor Carrier Taxes | 207,222 | 0 | 207,525 | 232,398 | 223,515 | 223,285 | 209,831 | 234,727 | 245,941 | 519,882 | 0 | 453,813 | 2,758,139 |
| | Total | $ 10,220,586 | $ 14,891,369 | $ 57,399,268 | $ 11,839,385 | $ 11,947,233 | 12,169,273 | 11,820,279 | 12,777,571 | 21,138,983 | 11,721,007 | 11,595,107 | 15,734,192 | 203,254,253 |
| 20000 | Licenses, Permits & Regulatory | 157,709 | 73,727 | 242,736 | 361,750 | 264,946 | 277,465 | 372,857 | 233,663 | 381,196 | 462,058 | 86,057 | 449,140 | 3,363,304 |
| 30000 | Fines, Forfeitures & Penalties | 40,623 | 63,210 | 68,560 | 83,116 | 192,286 | 71,775 | 78,651 | 92,543 | 98,207 | 73,497 | 86,055 | 136,808 | 1,085,331 |
| 40000 | Use of Property and Money | 86,544 | 7,833,540 | 116,958 | 157,347 | 69,882 | 151,345 | 253,849 | 7,932,528 | 88,470 | 78,436 | 287,477 | 90,540 | 17,146,916 |
| 50000 | Charges for Sales and Services | 944,844 | 1,454,088 | 2,201,045 | 1,646,351 | 1,273,754 | 2,296,597 | 1,620,815 | 1,534,025 | 3,023,098 | 1,859,183 | 1,416,153 | 918,774 | 20,188,727 |
| 60000 | Revenue from Others | 420,492 | 18,098,758 | 2,532,650 | 6,370,998 | 3,957,524 | 1,331,917 | 2,199,104 | 2,310,629 | 35,733,349 | 4,945,091 | 13,507,226 | 32,748,504 | 124,156,242 |
| 70000 | Federal Aids and Grants | 6,734,394 | 3,816,464 | 5,844,980 | 6,735,133 | 7,035,029 | 4,509,688 | 9,367,593 | 6,826,232 | 6,800,077 | 7,087,987 | 7,091,863 | 8,355,956 | 80,205,396 |
| 90000 | Non-Revenue Receipts | 128,128 | 18,909 | 11,403 | 14,566 | 12,087 | 25,783 | 13,921 | 4,615 | 22,374 | 28,716 | 14,086 | 33,722 | 328,310 |
| | Total | $ 18,733,320 | $ 46,250,065 | $ 68,417,600 | $ 27,208,646 | $ 24,752,741 | $ 20,833,843 | $ 25,727,069 | $ 31,711,806 | $ 67,285,754 | $ 26,255,975 | $ 34,084,024 | $ 58,467,636 | $449,728,479 |
| | General Fund Revenue | $ 13,412,738 | $ 34,627,219 | $ 59,719,364 | $ 13,995,972 | $ 13,858,143 | $ 14,840,322 | $ 16,804,406 | $ 22,534,919 | $ 24,885,637 | $ 14,851,405 | $ 13,777,568 | $ 36,020,574 | $269,328,267 |
| | Augmenting Revenue | $ 5,320,582 | $ 11,622,846 | $ 8,698,236 | $ 13,212,674 | $ 10,894,598 | $ 5,993,521 | $ 8,922,663 | $ 9,176,887 | $ 42,400,117 | $ 11,404,570 | $ 20,306,456 | $ 22,447,062 | $180,400,212 |

Schedule 6

# STATE OF WYOMING
## GENERAL FUND
## ANALYSIS OF CHANGE IN CASH BALANCE
### For Fiscal Year Ended June 30, 1981

| | | | |
|---|---|---|---|
| Cash Balance June 30, 1980 | | | $140,203,055 |
| Add: | | | |
| Receipts | $226,880,799 | | |
| Transfers | 224,350,178 | | |
| Current Year Receivables | 1,539,003 | | |
| Prior Year Receivables | (2,890,203) | | |
| Total Current Year Revenue | | $449,879,777 | |
| Less: | | | |
| Warrants | $430,746,290 | | |
| Transfers | 64,958,874 | | |
| Total Current Year Expenditures | | $495,705,164 | |
| Net Operating Loss | | | 45,825,387 |
| Prior Year Accounts Receivable Cancelled | | | 39,082 |
| Balance of Cash and Account Receivable June 30, 1981 | | | $ 94,338,586 |
| Add: | | | |
| Due to Other Funds | | | 151,299 |
| Change in Account Receivable | | | 1,351,200 |
| Less: | | | |
| Due From Other Funds | | | 404,200 |
| Cash Balance June 30, 1981 | | | $ 95,436,885 |

Schedule 7

# STATE OF WYOMING
## GENERAL FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
### For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance June 30, 1980 | | $104,599,317 |
| Add: | | |
| Reserve for Appropriation Prior to 1980 | $ 4,451,766 | |
| Reserve for 1980 Appropriation | 33,323,741 | |
| Due to Other Funds 1980 | 810,253 | |
| Total Additions | | 38,585,760 |
| Less: | | |
| Excess Expenditures Over Revenue | $45,825,387 | |
| Account Receivable Cancelled | 39,082 | |
| Reserve for Appropriation Prior to 1981 | 12,132,349 | |
| Reserve for 1981 Appropriation | 20,639,231 | |
| Due From Other Funds 1980 | 81,819 | |
| Total Deductions | | 78,717,868 |
| Fund Balance June 30, 1981 | | $ 64,467,209 |

# STATE OF WYOMING
## GENERAL FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
## By Source and Agency
## For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 10000 | Taxes | $204,399,483 | $203,254,253 | $ (1,145,230) | 99% |
| 20000 | Licenses, Permits & Regulatory | 2,584,989 | 3,363,304 | 778,315 | 13 |
| 30000 | Fines, Forfeitures & Penalties | 274,935 | 1,085,331 | 810,396 | 395 |
| 40000 | Use of Property & Money | 15,698,175 | 17,146,916 | 1,448,741 | 109 |
| 50000 | Charges for Sales and Services | 13,933,745 | 16,674,129 | 2,740,384 | 120 |
| 60000 | Revenue From Other Sources | 19,478,210 | 22,483,932 | 3,005,722 | 115 |
| 70000 | Federal Aids and Grants | 272,934 | 5,186,897 | 4,913,963 | 190 |
| 90000 | Non-Revenue Receipts | 1,132 | 133,505 | 132,373 | 1179 |
| | TOTAL REVENUE | $256,643,603 | $269,328,267 | $ 12,684,664 | 105% |
| Agency No. | Agency | | | | |
| 001 | Governor | $ 0 | $ 155,407 | $ 155,407 | NA |
| 002 | Secretary of State | 1,132,137 | 1,176,885 | 44,748 | 104 |
| 003 | State Auditor | 1,652 | (1,110) | (2,762) | NA |
| 004 | State Treasurer | 30,590,848 | 39,127,774 | 8,536,926 | 128 |
| 005 | Department of Education | 21,772 | 32,344 | 10,572 | 149 |
| 006 | DAFC | 2,402,508 | 2,935,695 | 533,187 | 122 |
| 007 | Adjutant General | 15,798 | 41,633 | 25,835 | 264 |
| 008 | Public Defenders | 0 | 12,525 | 12,525 | NA |
| 009 | Aeronautics Commission | 0 | 114 | 114 | NA |
| 010 | Department of Agriculture | 247,412 | 305,934 | 58,522 | 83 |
| 011 | Revenue and Taxation | 197,585,223 | 197,095,720 | (489,503) | 100 |
| 012 | Board of Architects | 1,698 | 1,936 | 238 | 114 |
| 013 | Archives, Museums & Historical | 24,121 | 57,864 | 33,743 | 240 |
| 014 | Council on the Arts | 23,948 | (10,241) | (34,189) | NA |
| 015 | Attorney General | 87,953 | 75,881 | (12,072) | 86 |
| 016 | Board of Barber Examiners | 136 | 148 | 12 | 109 |
| 020 | Environmental Quality | 63,574 | 114,133 | 50,559 | 180 |
| 022 | Industrial Siting Administration | 0 | 25 | 25 | NA |
| 023 | Public Service Commission | 320,340 | 331,746 | 11,406 | 104 |
| 028 | Board of Podiatry | 575 | 121 | (454) | 21 |
| 029 | Water Development Commission | 0 | 55,761 | 55,761 | NA |
| 031 | Board of Mines | 1,959 | 2,094 | 135 | 107 |
| 032 | Disaster & Civil Defense | 0 | 81,868 | 81,868 | NA |
| 033 | Board of Cosmetology | 375 | 408 | 33 | 109 |
| 037 | State Engineer | 124,787 | 94,843 | (29,944) | 76 |
| 039 | State Examiner | 365,948 | 403,900 | 37,952 | 110 |
| 041 | Fire Prevention | 261,681 | 253,055 | (8,626) | 97 |
| 042 | Geological Survey | 31,350 | 95,211 | 63,861 | 304 |
| 044 | Insurance Department | 7,470,120 | 8,376,635 | 906,515 | 112 |
| 047 | Labor and Statistics | 392 | 467 | 75 | 119 |
| 050 | Liquor Commission | 4,985,711 | 4,045,607 | (940,104) | 81 |
| 051 | Livestock Board | 12,110 | 29,182 | 17,072 | 241 |
| 053 | DEPAD | 139 | 0 | (139) | 0 |
| 057 | Community Colleges | 0 | 161,147 | 161,147 | NA |
| 060 | Public Lands | 7,340,661 | 9,656,660 | 2,315,999 | 132 |
| 061 | Board of CPA's | 1,680 | 2,582 | 902 | 154 |
| 062 | Board of Physical Therapy | 0 | 17 | 17 | NA |
| 065 | State Library | 0 | 32 | 32 | NA |
| 066 | Travel Commission | 0 | 7 | 7 | NA |
| 067 | University of Wyoming | 3,135 | 15,508 | 12,373 | 495 |

# STATE OF WYOMING
# GENERAL FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL (Continued)
### By Source and Agency
### For Fiscal Year Ended June 30, 1981

| Agency No. | Agency | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 069 | WICHE | $ 0 | $ 1,800 | $ 1,800 | NA |
| 070 | Worker's Compensation | 847,447 | 1,122,548 | 275,101 | 132 |
| 071 | Health and Social Services | 48,683 | 137,284 | 88,601 | 282 |
| 072 | Retirement System | 426,829 | 616,702 | 189,873 | 144 |
| 074 | Recreation Commission | 109,654 | (67,006) | (176,660) | NA |
| 087 | OSHA | 0 | 682 | 682 | NA |
| 080 | Board of Charities and Reform | 0 | 56 | 56 | NA |
| 081 | Probation and Parole | 0 | 3,740 | 3,740 | NA |
| 089 | Wyoming Honor Farm | 148,050 | 93,565 | (54,485) | 63 |
| 090 | Children's Home | 4,353 | 26,884 | 22,531 | 618 |
| 091 | Girls' School | 18,632 | 23,208 | 4,576 | 125 |
| 092 | Hot Springs State Park | 13,107 | 43,362 | 30,255 | 331 |
| 093 | Industrial Institute | 57,018 | 94,721 | 37,703 | 166 |
| 094 | Pioneer Home | 253,054 | 395,454 | 142,400 | 156 |
| 095 | State Hospital | 938,592 | 1,139,113 | 200,521 | 121 |
| 096 | Training School | 264,399 | 455,319 | 190,920 | 172 |
| 097 | Soldiers' and Sailors' Home | 250,160 | 325,865 | 75,705 | 130 |
| 098 | Sanitarium | 118,510 | 202,969 | 84,459 | 171 |
| 099 | Penitentiary | 20,987 | (53,521) | (74,508) | NA |
| 101 | Supreme Court | 3,701 | 4,262 | 561 | 115 |
| 120 | Judicial District 1A | 0 | 390 | 390 | NA |
| 121 | Judicial District 1B | 283 | 8,683 | 8,400 | 307 |
| 122 | Judicial District 2A | 0 | 3,685 | 3,685 | NA |
| 126 | Judicial District 4 | 87 | 110 | 23 | 126 |
| 127 | Judicial District 5A | 0 | 135 | 135 | NA |
| 128 | Judicial District 5B | 0 | 130 | 130 | NA |
| 129 | Judicial District 6 | 0 | 1,559 | 1,559 | NA |
| 130 | Judicial District 7A | 0 | 415 | 415 | NA |
| 131 | Judicial District 7B | 0 | 235 | 235 | NA |
| 133 | Judicial District 8 | 96 | 160 | 64 | 167 |
| 134 | Judicial District 9B | 218 | 373 | 155 | 171 |
| 135 | Judicial District 6B | 0 | 160 | 160 | NA |
| 136 | Judicial District 8B | 0 | 935 | 935 | NA |
| 201 | Legislative Service Office | 0 | 14,772 | 14,772 | NA |
|  | TOTAL REVENUE | $256,643,603 | $269,328,267 | $ 12,684,664 | 105% |

# STATE OF WYOMING
# AUGMENTING FUNDS
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
### By Source and Agency
### For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 10000 | Taxes | $ 0 | $ 0 | $ 0 | 0% |
| 20000 | Licenses, Permits & Regulatory | 0 | 0 | 0 | 0 |
| 30000 | Fines, Forfeitures & Penalties | 0 | 0 | 0 | 0 |
| 40000 | Use of Property & Money | 200,000 | 0 | (200,000) | 0 |
| 50000 | Charges for Sales & Services | 3,914,996 | 3,514,598 | (400,398) | 90 |
| 60000 | Revenue From Other Sources | 101,548,770 | 101,672,310 | 123,540 | 100 |
| 70000 | Federal Aids and Grants | 105,299,259 | 75,018,499 | (30,280,760) | 71 |
| 90000 | Non-Revenue Receipts | 148,697 | 194,805 | 46,108 | 131 |
| | TOTAL REVENUE | $211,111,722 | $180,400,212 | $(30,711,510) | 85% |

| Agency No. | Agency | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 001 | Governor | $ 3,437,286 | $ 1,803,065 | $ (1,634,221) | 52% |
| 005 | Department of Education | 92,603,602 | 89,711,001 | (2,892,601) | 97 |
| 006 | DAFC | 1,523,553 | 1,373,824 | (149,729) | 90 |
| 007 | Adjutant General | 1,314,311 | 963,927 | (350,384) | 73 |
| 008 | Public Defenders | 171,389 | 170,463 | (926) | 99 |
| 009 | Aeronautics Commission | 8,000,000 | 4,611,636 | (3,388,364) | 58 |
| 010 | Department of Agriculture | 637,509 | 291,566 | (345,943) | 46 |
| 011 | Revenue and Taxation | 258,015 | 150,320 | (107,695) | 58 |
| 013 | Archives, Museums & Historical | 28,233 | 23,169 | (5,064) | 82 |
| 014 | Council on the Arts | 413,216 | 380,960 | (32,256) | 92 |
| 015 | Attorney General | 1,469,725 | 1,190,811 | (278,914) | 81 |
| 019 | Office of Traffic Safety | 1,427,066 | 1,383,114 | (43,952) | 97 |
| 020 | Environmental Quality | 4,168,373 | 2,665,210 | (1,503,163) | 64 |
| 029 | Water Development Commission | 95,739 | 80,739 | (15,000) | 84 |
| 032 | Disaster & Civil Defense | 775,148 | 598,637 | (176,511) | 77 |
| 037 | State Engineer | 50,143 | 38,724 | (11,419) | 77 |
| 041 | Fire Prevention | 37,453 | 9,561 | (27,892) | 26 |
| 042 | Geological Survey | 25,402 | 25,244 | (158) | 99 |
| 045 | Highway Department | 6,863,231 | 5,939,071 | (924,160) | 87 |
| 046 | Manpower Planning | 10,050,059 | 6,324,636 | (3,725,423) | 63 |
| 047 | Labor and Statistics | 322,119 | 230,429 | (91,690) | 72 |
| 051 | Livestock Board | 1,136,402 | 1,052,915 | (83,487) | 93 |
| 053 | DEPAD | 821,184 | 563,155 | (258,029) | 69 |
| 057 | Community Colleges | 40,000 | 28,531 | (11,469) | 71 |
| 059 | Board of Pharmacy | 3,347 | 3,347 | 0 | 100 |
| 060 | Public Lands | 305,414 | 184,840 | (120,574) | 61 |
| 065 | State Library | 385,938 | 317,788 | (68,150) | 82 |
| 067 | University of Wyoming | 23,832,088 | 21,196,176 | (2,635,912) | 89 |
| 071 | Health and Social Services | 45,700,267 | 36,911,737 | (8,788,530) | 81 |
| 073 | Youth Council | 107,641 | 77,614 | (30,027) | 72 |
| 074 | Recreation Commission | 1,451,045 | 867,982 | (583,063) | 60 |
| 076 | OSHA | 336,680 | 291,326 | (45,354) | 87 |
| 080 | Board of Charities & Reform | 269,139 | 269,139 | 0 | 100 |
| 081 | Probation and Parole | 50,991 | 42,073 | (8,918) | 83 |
| 088 | Wyoming Women's Center | 320 | 320 | 0 | 100 |
| 091 | Girls' School | 64,168 | 52,349 | (11,819) | 82 |
| 092 | Hot Springs State Park | 4,761 | 3,701 | (1,060) | 78 |
| 093 | Industrial Institute | 118,582 | 90,727 | (27,855) | 77 |
| 094 | Pioneer Home | 11,649 | 11,649 | 0 | 100 |
| 095 | State Hospital | 81,818 | 51,316 | (30,502) | 63 |
| 096 | Training School | $ 191,638 | $ 161,160 | $ (30,478) | 100% |
| 097 | Soldiers' and Sailors' Home | 2,034,413 | 0 | (2,034,413) | 0 |
| 099 | Penitentiary | 253,753 | 145,584 | (108,169) | 57 |
| 101 | Supreme Court | 156,911 | 76,341 | (80,570) | 49 |
| 121 | Judicial District 1B | 860 | 1,520 | 660 | 177 |
| 122 | Judicial District 2A | 22,310 | 20,831 | (1,479) | 93 |
| 130 | Judicial District 7A | 1,233 | 1,233 | 0 | 100 |
| 131 | Judicial District 7B | 2,798 | 1,367 | (1,431) | 49 |
| 132 | Judicial District 9A | 0 | 767 | 767 | NA |
| 134 | Judicial District 9B | 40,110 | 927 | (39,183) | 2 |
| 135 | Judicial District 6B | 3,500 | 0 | (3,500) | 0 |
| 136 | Judicial District 8B | 3,500 | 0 | (3,500) | 0 |
| 201 | Legislative Service Office | 7,690 | 7,690 | 0 | 100 |
| | TOTAL REVENUE | $211,111,722 | $180,400,212 | $(30,711,510 | 85% |

# STATE OF WYOMING
# GENERAL AND AUGMENTING FUNDS
# STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
## By Source and Agency
## For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 10000 | Taxes | $204,399,483 | $203,254,253 | $ (1,145,230) | 99% |
| 20000 | Licenses, Permits & Regulatory | 2,584,989 | 3,363,304 | 778,315 | 130 |
| 30000 | Fines, Forfeitures & Penalties | 274,935 | 1,085,331 | 810,396 | 395 |
| 40000 | Use of Property & Money | 15,898,175 | 17,146,916 | 1,248,741 | 108 |
| 50000 | Charges for Sales & Services | 17,848,741 | 20,188,727 | 2,339,986 | 113 |
| 60000 | Revenue From Other Sources | 121,026,980 | 124,156,242 | 3,129,262 | 103 |
| 70000 | Federal Aids and Grants | 105,572,193 | 80,205,396 | (25,366,797) | 76 |
| 90000 | Non-Revenue Receipts | 149,829 | 328,310 | 178,481 | 219 |
| | TOTAL REVENUE | $467,755,325 | $449,728,479 | $(18,026,846) | 96% |

| Agency No. | Agency | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 001 | Governor | $ 3,437,286 | $ 1,958,472 | $ (1,478,814) | 57% |
| 002 | Secretary of State | 1,132,137 | 1,176,885 | 44,748 | 104 |
| 003 | State Auditor | 1,652 | (1,110) | (2,762) | NA |
| 004 | State Treasurer | 30,590,848 | 39,127,774 | 8,536,926 | 128 |
| 005 | Department of Education | 92,625,374 | 89,743,345 | (2,882,029) | 97 |
| 006 | DAFC | 3,926,061 | 4,309,519 | 383,458 | 110 |
| 007 | Adjutant General | 1,330,109 | 1,005,560 | (324,549) | 76 |
| 008 | Public Defenders | 171,389 | 182,988 | 11,599 | 107 |
| 009 | Aeronautics Commission | 8,000,000 | 4,611,750 | (3,388,250) | 58 |
| 010 | Department of Agriculture | 884,921 | 597,500 | (287,421) | 68 |
| 011 | Revenue and Taxation | 197,843,238 | 197,246,040 | (597,198) | 100 |
| 012 | Board of Architects | 1,698 | 1,936 | 238 | 114 |
| 013 | Archives, Museums & Historical | 52,354 | 81,033 | 28,679 | 155 |
| 014 | Council on the Arts | 437,164 | 370,719 | (66,445) | 85 |
| 015 | Attorney General | 1,557,678 | 1,266,692 | (290,986) | 81 |
| 016 | Board of Barber Examiners | 136 | 148 | 12 | 109 |
| 019 | Office of Traffic Safety | 1,427,066 | 1,383,314 | (43,752) | 97 |
| 020 | Environmental Quality | 4,231,947 | 2,779,343 | (1,452,604) | 66 |
| 022 | Industrial Siting Administration | 0 | 25 | 25 | NA |
| 023 | Public Service Commission | 320,340 | 331,746 | 11,406 | 104 |
| 028 | Board of Podiatry | 575 | 121 | (454) | 21 |
| 029 | Water Development Commission | 95,749 | 136,510 | 40,761 | 143 |
| 031 | Board of Mines | 1,959 | 2,094 | 135 | 107 |
| 032 | Disaster & Civil Defense | 775,148 | 680,305 | (94,843) | 88 |
| 033 | Board of Cosmetology | 375 | 408 | 33 | 109 |
| 037 | State Engineer | 174,930 | 133,567 | (41,363) | 76 |
| 039 | State Examiner | 365,948 | 403,900 | 37,952 | 110 |
| 041 | Fire Prevention | 299,134 | 262,616 | (36,518) | 88 |
| 042 | Geological Survey | 56,752 | 120,455 | 63,703 | 212 |
| 044 | Insurance Department | 7,470,120 | 8,376,635 | 906,515 | 112 |
| 045 | Highway Department | 6,863,231 | 5,939,071 | (924,160) | 87 |
| 046 | Manpower Planning | 10,050,059 | 6,324,636 | (3,725,423) | 63 |
| 047 | Labor and Statistics | 322,511 | 230,896 | (91,615) | 72 |
| 050 | Liquor Commission | 4,985,711 | 4,045,607 | (940,104) | 81 |
| 051 | Livestock Board | 1,148,512 | 1,082,097 | (66,415) | 94 |
| 053 | DEPAD | 821,323 | 563,155 | (258,168) | 69 |
| 057 | Community Colleges | 40,000 | 189,678 | 149,678 | 474 |
| 059 | Board of Pharmacy | 3,347 | 3,347 | 0 | 100 |
| 060 | Public Lands | 7,646,075 | 9,841,500 | 2,195,425 | 129 |
| 061 | Board of CPA's | 1,680 | 2,582 | 902 | 154 |
| 062 | Board of Physical Therapy | 0 | 17 | 17 | NA |
| 065 | State Library | 385,938 | 317,820 | (68,118) | 82 |
| 066 | Travel Commission | 0 | 7 | 7 | NA |
| 067 | University of Wyoming | 23,835,223 | 21,211,684 | (2,623,539) | 89% |
| 069 | WICHE | 0 | 1,800 | 1,800 | NA |
| 070 | Worker's Compensation | 847,447 | 1,122,548 | 275,101 | 132 |
| 071 | Health and Social Services | 45,748,950 | 37,049,021 | (8,699,929) | 81 |
| 072 | Retirement System | 426,829 | 616,702 | 189,873 | 144 |
| 073 | Youth Council | 107,641 | 77,614 | (30,027) | 72 |
| 074 | Recreation Commission | 1,560,699 | 800,976 | (759,723) | 51 |
| 076 | OSHA | 336,680 | 292,008 | (44,672) | 87 |
| 080 | Board of Charities & Reform | 269,139 | 269,195 | 56 | 100 |
| 081 | Probation & Parole | 50,991 | 45,813 | (5,178) | 90 |
| 088 | Wyoming Women's Center | 320 | 320 | 0 | 100 |
| 089 | Wyoming Honor Farm | 148,050 | 93,565 | (54,485) | 63 |
| 090 | Children's Home | 4,353 | 26,884 | 22,531 | 618 |
| 091 | Girls' School | 82,800 | 75,557 | (7,243) | 91 |
| 092 | Hot Springs State Park | 17,868 | 47,063 | 29,195 | 263 |
| 093 | Industrial Institute | 175,600 | 185,448 | 9,848 | 106 |
| 094 | Pioneer Home | 264,703 | 407,103 | 142,400 | 154 |
| 095 | State Hospital | 1,020,410 | 1,190,429 | 170,019 | 117 |
| 096 | Training School | 456,037 | 616,479 | 160,442 | 135 |
| 097 | Soldiers' and Sailors' Home | 2,284,573 | 325,865 | (1,958,708) | 14 |
| 098 | Sanitarium | 118,510 | 202,969 | 84,459 | 171 |
| 099 | Penitentiary | 274,740 | 92,063 | (182,677) | 34 |
| 101 | Supreme Court | 160,612 | 80,603 | (80,009) | 50 |
| 120 | Judicial District 1A | 0 | 390 | 390 | NA |
| 121 | Judicial District 1B | 1,143 | 10,203 | 9,060 | 893 |
| 122 | Judicial District 2A | 22,310 | 24,516 | 2,206 | 110 |
| 126 | Judicial District 4 | 87 | 110 | 23 | 126 |
| 127 | Judicial District 5A | 0 | 135 | 135 | NA |
| 128 | Judicial District 5B | 0 | 130 | 130 | NA |
| 129 | Judicial District 6 | 0 | 1,559 | 1,559 | NA |
| 130 | Judicial District 7A | 1,233 | 1,648 | 415 | 134 |
| 131 | Judicial District 7B | 2,798 | 1,602 | (1,196) | 57 |
| 132 | Judicial District 9A | 0 | 767 | 767 | NA |
| 133 | Judicial District 8 | 96 | 160 | 64 | 167 |
| 134 | Judicial District 9b | 40,328 | 1,300 | (39,028) | 3 |
| 135 | Judicial District 6B | 3,500 | 160 | (3,340) | 5 |
| 136 | Judicial District 8B | 3,500 | 935 | (2,565) | 27 |
| 201 | Legislative Service Office | 7,690 | 22,462 | 14,772 | 292 |
| | TOTAL REVENUE | $467,755,325 | $449,728,479 | $(18,026,846) | 96% |

Schedule 11

# STATE OF WYOMING
## GENERAL FUND APPROPRIATION CONTROL
## 1980-82 APPROPRIATION STATUS
June 30, 1981

| Agency No. | Agency | Appropriations Prior Years | Appropriations 1980-82 | Special Appropriations 1980-82 | Adjustments To Appropriations | Total Appropriations 1980-82 | Expended FY 1981 | Balance Available FY 1982 |
|---|---|---|---|---|---|---|---|---|
| 001 | Governor | $ 2,402,882 | $ 7,404,204 | $ 3,539,500 | 0 | $ 13,346,586 | $ 5,764,254 | $ 7,582,332 |
| 002 | Secretary of State | 5,433 | 1,275,963 | 0 | 0 | 1,281,396 | 470,714 | 810,682 |
| 003 | State Auditor | 3,242,026 | 7,422,071 | 162,258 | 0 | 10,826,355 | 1,379,059 | 9,447,296 |
| 004 | State Treasurer | 144 | 17,039,956 | 22,562,474 | 0 | 39,602,574 | 13,847,514 | 25,755,060 |
| 005 | Department of Education | 73,359 | 9,681,826 | 32,716,500 | 0 | 42,471,685 | 22,112,500 | 20,359,165 |
| 006 | DAFC | 1,378,333 | 22,296,409 | 35,501,026 | (214,500) | 58,961,268 | 41,347,290 | 17,613,978 |
| 007 | Adjutant General | 951,886 | 2,087,685 | 219,200 | 0 | 3,258,771 | 1,166,221 | 2,092,550 |
| 008 | Statewide Public Defender | 175 | 2,008,714 | 0 | (70,000) | 1,938,889 | 905,497 | 1,033,392 |
| 009 | Aeronautics Commission | 472,675 | 9,841,257 | 0 | 0 | 10,313,932 | 1,726,735 | 8,587,197 |
| 010 | Department of Agriculture | 170,913 | 7,859,674 | 789,800 | 0 | 8,820,387 | 4,721,034 | 4,099,353 |
| 011 | Revenue and Taxation | 240,171 | 17,245,550 | 1,804,170 | 0 | 19,289,891 | 8,474,232 | 10,815,659 |
| 013 | Archives, Museums and Historical | 59,346 | 2,512,013 | 53,500 | 0 | 2,624,859 | 1,243,891 | 1,380,968 |
| 014 | Council on the Arts | 995 | 174,797 | 0 | 0 | 175,792 | 91,912 | 83,880 |
| 015 | Attorney General | 2,912,589 | 7,362,939 | 4,675,000 | (3,203,000) | 11,747,528 | 5,580,443 | 6,167,085 |
| 019 | Office of Traffic Safety | 0 | 57,607 | 0 | 0 | 57,607 | 28,804 | 28,803 |
| 020 | Environmental Quality | 110,292 | 5,142,264 | 0 | 0 | 5,252,556 | 2,138,392 | 3,114,164 |
| 022 | Industrial Siting Administration | 0 | 550,634 | 0 | 0 | 550,634 | 152,536 | 398,098 |
| 023 | Public Service Commission | 2,468 | 667,747 | 0 | 0 | 670,215 | 328,641 | 341,574 |
| 029 | Water Development Commission | 193,637 | 828,097 | 0 | 0 | 1,021,734 | 395,460 | 626,274 |
| 031 | Board of Mines | 7,049 | 455,919 | 0 | 0 | 462,968 | 204,700 | 258,268 |
| 032 | Disaster and Civil Defense | 215 | 753,495 | 15,000 | 0 | 768,710 | 101,504 | 667,206 |
| 037 | State Engineer | 321,130 | 4,418,705 | 0 | 0 | 4,739,835 | 2,204,070 | 2,535,765 |
| 039 | State Examiner | 7,911 | 2,687,478 | 0 | (31,250) | 2,664,139 | 1,029,965 | 1,634,174 |
| 041 | Fire Prevention | 3,036 | 1,529,988 | 0 | (11,701) | 1,521,323 | 662,595 | 858,728 |
| 042 | Geological Survey | 39,129 | 1,000,430 | 0 | 0 | 1,039,559 | 498,880 | 540,679 |
| 044 | Insurance Department | 11,347 | 1,382,963 | 0 | 0 | 1,394,310 | 672,776 | 721,534 |
| 045 | Highway Department | 240,354 | 115,000 | 992,366 | 0 | 1,347,720 | 187,884 | 1,159,836 |
| 046 | Highway Patrol | 0 | 3,279,458 | 0 | 0 | 3,279,458 | 1,613,026 | 1,666,432 |
| 047 | Labor and Statistics | 4,604 | 918,042 | 0 | 0 | 922,646 | 441,072 | 481,574 |
| 051 | Livestock Board | 1,922 | 2,156,063 | 0 | 0 | 2,157,985 | 1,000,748 | 1,157,237 |
| 053 | DEPAD | 34,036 | 1,678,066 | 0 | 0 | 1,712,102 | 763,939 | 948,163 |
| 054 | Board of Nursing | 0 | 80,664 | 0 | 0 | 80,664 | 37,586 | 43,078 |
| 057 | Community College Commission | 3,055 | 42,018,163 | 0 | 0 | 42,021,218 | 19,800,123 | 22,221,095 |
| 058 | Board of Pharmacy | 0 | 118,001 | 0 | 0 | 118,001 | 55,858 | 62,143 |
| 060 | Public Lands | 26,731 | 5,859,130 | 15,115,000 | (1,800,000) | 19,200,861 | 16,900,381 | 2,300,480 |
| 063 | Governor's Residence | 3,297 | 230,308 | 0 | 0 | 233,605 | 98,031 | 135,574 |
| 065 | State Library | 11,986 | 1,741,094 | 0 | 0 | 1,753,080 | 525,566 | 1,227,514 |
| 066 | Travel Commission | 106,673 | 2,773,344 | 0 | 0 | 2,880,017 | 1,321,379 | 1,558,638 |
| 067 | University of Wyoming | 1,695,729 | 130,186,399 | 43,085,000 | 0 | 174,967,128 | 76,061,287 | 98,905,841 |
| 068 | WICHE | 0 | 3,593,000 | 0 | 0 | 3,593,000 | 1,369,887 | 2,223,113 |
| 069 | Worker's Compensation | 19,991 | 2,943,010 | 0 | 0 | 2,963,001 | 1,210,012 | 1,752,989 |
| 070 | Health and Social Services | 1,337,961 | 71,767,500 | 375,990 | (150,000) | 73,331,451 | 31,987,773 | 41,343,678 |
| 072 | Retirement | 3,074 | 3,139,103 | 3,740,700 | 0 | 6,882,877 | 1,415,424 | 5,467,453 |
| 073 | Youth Council | 59 | 87,282 | 0 | 0 | 87,341 | 38,624 | 48,717 |
| 074 | Recreation | 597,043 | 3,798,064 | 287,100 | 0 | 4,682,207 | 2,055,874 | 2,626,333 |
| 076 | OSHA | 18,491 | 618,895 | 0 | 0 | 637,386 | 277,740 | 359,646 |
| 080 | Board of Charities and Reform | 105,074 | 722,593 | 0 | 0 | 827,667 | 341,458 | 486,209 |
| 085 | Board of Probation and Parole | 0 | 2,377,183 | 0 | 0 | 2,377,183 | 1,116,203 | 1,260,980 |
| 088 | Wyoming Women's Center | 0 | 1,370,488 | 532,230 | 0 | 1,902,718 | 539,743 | 1,362,975 |
| 089 | Wyoming Correction Center | 32,900 | 1,057,810 | 300,000 | (16,876) | 1,373,834 | 567,773 | 806,061 |
| 090 | Children's Home | 9,174 | 2,766,127 | 310,000 | 0 | 3,085,301 | 1,488,907 | 1,596,394 |
| 091 | Girls' School | 2,830 | 2,337,772 | 100,000 | (24,450) | 2,416,152 | 1,210,270 | 1,205,882 |
| 092 | Hot Springs State Park | 0 | 946,211 | 70,582 | 0 | 1,016,793 | 453,237 | 563,556 |
| 093 | Industrial Institute | 374,776 | 3,242,382 | 318,200 | 0 | 3,935,358 | 1,898,515 | 2,036,843 |
| 094 | Pioneer Home | 16,940 | 2,086,132 | 40,000 | 0 | 2,143,072 | 1,046,770 | 1,096,302 |
| 095 | Hospital | 237,799 | 19,981,947 | 1,503,952 | (84,373) | 21,639,325 | 9,003,557 | 12,635,768 |
| 096 | Training School | 467,792 | 22,992,880 | 592,500 | 0 | 24,053,172 | 10,938,148 | 13,115,024 |
| 097 | Soldiers' and Sailors' Home | 547,183 | 1,503,218 | 45,000 | 0 | 2,095,401 | 810,685 | 1,284,716 |
| 098 | Sanitarium | 3,556 | 4,068,840 | 3,760,116 | 0 | 7,832,512 | 1,210,901 | 6,621,611 |
| 099 | Penitentiary | 295,700 | 13,758,164 | 84,011 | 0 | 14,137,875 | 4,937,004 | 9,200,871 |
| 101 | Supreme Court | 19,668 | 2,116,307 | 0 | 0 | 2,135,975 | 979,955 | 1,156,020 |
| 103 | Judicial Supervisory Commission | 0 | 7,176 | 0 | 0 | 7,176 | 0 | 7,176 |
| 104 | Law Library | 3,870 | 192,682 | 0 | 0 | 196,552 | 99,383 | 97,169 |
| 120 | Judicial District 1A | 4,270 | 245,339 | 0 | 0 | 249,609 | 100,225 | 149,384 |
| 121 | Judicial District 1B | 5,631 | 233,983 | 0 | 0 | 239,614 | 107,692 | 131,922 |
| 122 | Judicial District 2A | 2,379 | 227,874 | 0 | 0 | 230,253 | 99,943 | 130,310 |
| 123 | Judicial District 2B | 0 | 272,561 | 0 | 0 | 272,561 | 80,253 | 192,308 |
| 124 | Judicial District 3B | 2,619 | 241,396 | 0 | 0 | 244,015 | 106,355 | 137,660 |
| 125 | Judicial District 3A | 11,169 | 210,200 | 0 | 0 | 221,369 | 92,467 | 128,902 |
| 126 | Judicial District 4 | 1,590 | 298,772 | 0 | 0 | 300,362 | 134,571 | 165,791 |
| 127 | Judicial District 5A | 0 | 256,724 | 0 | 0 | 256,724 | 94,818 | 161,906 |
| 128 | Judicial District 5B | 3,675 | 260,006 | 0 | 0 | 263,681 | 127,659 | 136,022 |
| 129 | Judicial District 6 | 4,005 | 228,703 | 0 | 0 | 232,708 | 109,008 | 123,700 |
| 130 | Judicial District 7A | 0 | 222,408 | 0 | 0 | 222,408 | 98,235 | 124,173 |
| 131 | Judicial District 7B | 760 | 268,802 | 0 | 0 | 269,562 | 123,356 | 146,206 |
| 132 | Judicial District 9A | 1,134 | 258,625 | 0 | 0 | 259,759 | 101,096 | 158,663 |
| 133 | Judicial District 8 | 0 | 239,555 | 0 | 0 | 239,555 | 99,339 | 140,216 |
| 134 | Judicial District 9B | 0 | 267,918 | 0 | 0 | 267,918 | 112,137 | 155,781 |
| 135 | Judicial District 6B | 0 | 129,110 | 114,613 | 0 | 243,723 | 91,415 | 152,308 |
| 136 | Judicial District 8B | 0 | 137,158 | 114,612 | 0 | 251,770 | 98,851 | 152,919 |
| 201 | Legislative Service Office | 1,305,959 | 0 | 4,064,487 | (888,888) | 4,481,558 | 2,319,892 | 2,161,666 |
|  | Total | $ 37,775,507 | $469,806,971 | $183,872,225 | $ (4,374,237) | $687,080,466 | $315,153,654 | $371,926,812 |

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# STATE OF WYOMING
## GENERAL FUND
## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1981

| Agency No. | Agency | Reserve for Encumbrances Prior Years | Augmenting Revenue Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) To Fund Balance | Appropriations 1981 | Augmenting Revenue 1981 | Expenditures 1981 | Encumbrances 1981 | Unencumbered Balance 1981 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 001 | Governor | $ 2,402,882 | $ 113,281 | $ 2,237,219 | $ 271,024 | $ 7,920 | $ 6,888,366 | $ 1,689,783 | $ 5,330,100 | $ 0 | $ 3,248,049 |
| 002 | Secretary of State | 5,433 | 0 | 5,060 | 0 | 373 | 529,864 | 0 | 465,654 | 10,439 | 53,771 |
| 003 | State Auditor | 3,242,026 | 0 | 187,899 | 3,052,474 | 1,653 | 1,655,309 | 0 | 1,191,161 | 50,000 | 414,148 |
| 004 | State Treasurer | 144 | 0 | 144 | 0 | 0 | 18,801,437 | 0 | 13,847,370 | 0 | 4,954,067 |
| 005 | Department of Education | 73,359 | 5,395,651 | 5,438,940 | 30,070 | 0 | 32,959,016 | 84,315,350 | 106,384,561 | 23,699 | 10,866,106 |
| 006 | DAFC | 1,378,333 | 134,269 | 706,854 | 685,003 | 120,745 | 48,403,212 | 1,239,557 | 42,014,261 | 6,290,992 | 1,337,516 |
| 007 | Adjutant General | 551,886 | 8,423 | 12,084 | 548,225 | 0 | 1,460,187 | 955,504 | 2,118,065 | 192,786 | 104,840 |
| 008 | Statewide Public Defenders | 175 | 4,908 | 4,741 | 0 | 342 | 923,283 | 165,554 | 1,071,219 | 0 | 17,618 |
| 009 | Aeronautics Commission | 472,675 | 0 | 435,070 | 37,602 | 3 | 7,572,181 | 4,611,636 | 5,903,301 | 0 | 6,280,516 |
| 010 | Department of Agriculture | 170,913 | 55,771 | 226,684 | 0 | 0 | 5,510,106 | 235,795 | 4,785,916 | 382,646 | 577,339 |
| 011 | Revenue and Taxation | 240,171 | 87,020 | 319,612 | 0 | 7,579 | 9,861,208 | 63,299 | 8,304,939 | 16,497 | 1,603,071 |
| 013 | Archives, Museums and Historical | 58,746 | 17,182 | 34,474 | 40,888 | 566 | 1,308,291 | 5,988 | 1,232,586 | 42,997 | 38,696 |
| 014 | Council on the Arts | 395 | 32,607 | 32,607 | 0 | 395 | 92,240 | 348,354 | 440,266 | 0 | 328 |
| 015 | Attorney General | 1,054,589 | 138,541 | 1,196,404 | 0 | (3,274) | 7,012,131 | 1,052,269 | 5,574,849 | 2,348,163 | 141,388 |
| 019 | Office of Traffic Safety | 0 | 0 | 0 | 0 | 0 | 28,804 | 1,383,114 | 1,411,918 | 0 | 0 |
| 020 | Environmental Quality | 110,292 | 252,626 | 334,486 | 0 | 28,432 | 2,377,242 | 2,412,585 | 4,469,117 | 4,734 | 315,976 |
| 022 | Industrial Siting Administration | 0 | 0 | 0 | 0 | 0 | 248,355 | 0 | 152,536 | 0 | 95,819 |
| 023 | Public Service Commission | 2,468 | 0 | 2,171 | 0 | 297 | 338,675 | 0 | 326,470 | 0 | 12,205 |
| 029 | Water Development Commission | 197,637 | 1,989 | 141,898 | 54,798 | 2,930 | 375,150 | 78,750 | 334,301 | 18,100 | 101,499 |
| 031 | Board of Mines | 7,039 | 0 | 6,893 | 0 | 146 | 222,295 | 0 | 197,807 | 0 | 24,488 |
| 032 | Disaster and Civil Defense | 215 | 266,889 | 267,104 | 0 | 0 | 135,318 | 331,747 | 433,036 | 25,159 | 8,870 |
| 037 | State Engineer | 323,550 | 4,692 | 293,321 | 23,691 | 11,230 | 2,238,432 | 34,032 | 1,949,473 | 47,009 | 275,982 |
| 039 | State Examiner | 27,911 | 0 | 27,843 | 0 | 68 | 1,290,116 | 0 | 1,002,123 | 0 | 287,993 |
| 041 | Fire Prevention | 3,036 | 6,507 | 9,292 | 0 | 251 | 850,163 | 3,054 | 662,865 | 20,904 | 169,448 |
| 042 | Geological Survey | 33,929 | 438 | 34,367 | 0 | 0 | 517,562 | 24,806 | 489,757 | 26,627 | 25,984 |
| 044 | Insurance Department | 21,467 | 0 | 20,142 | 0 | 1,325 | 684,270 | 0 | 652,635 | 0 | 31,635 |
| 045 | Highway Department | 326,354 | 1,129,586 | 1,455,940 | 0 | 0 | 2,496,500 | 4,809,485 | 6,284,041 | 0 | 1,021,944 |
| 046 | Manpower Planning | 0 | 2,027,743 | 2,027,743 | 0 | 0 | 0 | 4,296,894 | 4,296,894 | 0 | 0 |
| 047 | Labor and Statistics | 8,604 | 110,261 | 118,358 | 0 | 507 | 457,746 | 120,168 | 553,143 | 22,337 | 2,434 |
| 051 | Livestock Board | 1,342 | 0 | 1,342 | 0 | 0 | 1,082,945 | 1,052,915 | 2,052,320 | 1,422 | 82,118 |
| 053 | DEPAD | 33,758 | 248,006 | 273,516 | 0 | 8,248 | 790,147 | 315,149 | 1,053,578 | 0 | 51,718 |
| 054 | Board of Nursing | 0 | 0 | 0 | 0 | 0 | 39,455 | 0 | 37,586 | 0 | 1,869 |
| 057 | Community Colleges | 5,038 | 0 | 4,824 | 0 | 214 | 19,801,264 | 28,531 | 19,823,829 | 0 | 5,966 |
| 059 | Board of Pharmacy | 0 | 0 | 0 | 0 | 0 | 56,435 | 3,347 | 59,205 | 0 | 577 |
| 060 | Public Lands | 32,711 | 0 | 32,711 | 0 | 0 | 17,451,514 | 184,840 | 17,052,509 | 141,370 | 442,475 |
| 063 | Governor's Residence | 3,257 | 0 | 2,945 | 0 | 312 | 108,427 | 0 | 95,086 | 0 | 13,341 |
| 065 | State Library | 12,866 | 19,040 | 31,906 | 0 | 0 | 1,229,433 | 298,748 | 811,448 | 716,733 | 0 |
| 066 | Travel Commission | 106,473 | 0 | 106,473 | 0 | 0 | 1,356,210 | 0 | 1,214,906 | 71,217 | 70,087 |
| 067 | University of Wyoming | 21,695,730 | 1,176,058 | 16,499,038 | 6,273,125 | 99,625 | 95,917,808 | 20,020,119 | 80,758,425 | 0 | 35,179,502 |
| 069 | WICHE | 0 | 0 | 0 | 0 | 0 | 1,565,000 | 0 | 1,369,887 | 0 | 195,113 |
| 070 | Workers' Compensation | 13,982 | 0 | 13,982 | 0 | 0 | 1,512,052 | 0 | 1,196,030 | 0 | 316,022 |

# STATE OF WYOMING

## GENERAL FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)

For Fiscal Year Ended June 30, 1981

| Agency No. | Agency | Reserve for Encumbrances Prior Years | Augmenting Revenue Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) To Fund Balance | Appropriations 1981 | Augmenting Revenue 1981 | Expenditures 1981 | Encumbrances 1981 | Unencumbered Balance 1981 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 071 | Health and Social Services | $ 4,137,945 | $ 1,639,189 | $ 2,572,626 | $ 137,673 | $ 60,033 | $ 33,716,774 | $ 35,272,548 | $ 66,326,884 | $ 1,588,921 | $ 1,071,066 |
| 072 | Retirement | 3,774 | 0 | 3,774 | 0 | 0 | 1,590,459 | 0 | 1,411,650 | 0 | 178,809 |
| 073 | Council for Children and Youth | 90 | 69,745 | 69,776 | 0 | 59 | 42,267 | 7,641 | 46,265 | 0 | 3,643 |
| 074 | Recreation Commission | 593,343 | 515,996 | 667,526 | 352,310 | 1,203 | 2,420,764 | 642,083 | 2,436,329 | 248,634 | 377,884 |
| 076 | OYDA | 18,491 | 18,392 | 36,785 | 0 | 98 | 293,361 | 272,933 | 532,279 | 0 | 34,015 |
| 080 | Board of Charities and Reform | 106,074 | 266,138 | 319,508 | 42,715 | 9,958 | 313,828 | 3,000 | 291,087 | 0 | 25,741 |
| 081 | Probation and Parole | 0 | 9,867 | 9,867 | 0 | 0 | 1,141,888 | 32,206 | 1,148,409 | 0 | 25,685 |
| 088 | Wyoming Women's Center | 0 | 0 | 0 | 0 | 0 | 1,165,774 | 320 | 540,063 | 532,206 | 93,825 |
| 089 | Wyoming Honor Farm | 32,000 | 0 | 20,712 | 11,288 | 0 | 793,170 | 0 | 547,061 | 192,070 | 54,039 |
| 090 | Children's Home | 9,179 | 0 | 9,179 | 0 | 0 | 1,831,520 | 0 | 1,479,728 | 311,188 | 40,604 |
| 091 | Girls' School | 2,930 | 9,022 | 11,952 | 0 | 0 | 1,278,669 | 43,327 | 1,252,667 | 2,832 | 66,697 |
| 092 | Hot Springs State Park | 0 | 3,701 | 3,701 | 0 | 0 | 527,430 | 0 | 453,237 | 70,482 | 3,711 |
| 093 | Industrial Institute | 374,276 | 52,937 | 395,236 | 32,476 | 1 | 1,620,750 | 37,790 | 1,594,005 | 0 | 64,535 |
| 094 | Pioneer Home | 16,940 | 11,649 | 27,973 | 0 | 616 | 1,304,522 | 0 | 1,030,446 | 6,162 | 67,914 |
| 095 | State Hospital | 257,790 | 8,733 | 207,845 | 44,223 | 14,453 | 11,129,269 | 42,383 | 8,847,029 | 1,258,779 | 1,066,054 |
| 096 | Training School | 367,792 | 36,565 | 259,320 | 140,342 | 4,695 | 11,562,998 | 124,495 | 10,739,587 | 391,361 | 556,545 |
| 097 | Soldiers' and Sailors' Home | 447,183 | 0 | 107,275 | 329,032 | 10,876 | 809,034 | 0 | 703,409 | 0 | 105,625 |
| 098 | Sanitarium | 1,558 | 0 | 1,527 | 0 | 31 | 6,729,346 | 0 | 1,207,474 | 5,503,146 | 18,726 |
| 099 | Penitentiary | 295,698 | 36,861 | 312,113 | 4,998 | 15,458 | 6,452,739 | 108,722 | 4,770,474 | 72,097 | 1,718,890 |
| 101 | Supreme Court | 19,868 | 42,082 | 59,499 | 0 | 2,451 | 1,052,325 | 34,259 | 996,798 | 5,700 | 84,086 |
| 103 | Judicial Supervisory Commission | 0 | 0 | 0 | 0 | 0 | 3,587 | 0 | 0 | 0 | 3,587 |
| 104 | Law Library | 3,870 | 0 | 3,743 | 0 | 127 | 98,160 | 0 | 95,640 | 0 | 2,520 |
| 120 | Judicial District 1A | 4,270 | 0 | 4,185 | 0 | 85 | 123,672 | 0 | 96,040 | 0 | 27,632 |
| 121 | Judicial District 1B | 3,631 | 860 | 3,333 | 0 | 1,158 | 123,443 | 860 | 104,479 | 0 | 19,824 |
| 122 | Judicial District 2A | 2,379 | 20,184 | 22,427 | 0 | 136 | 115,634 | 648 | 98,348 | 0 | 17,934 |
| 123 | Judicial District 2B | 0 | 0 | 0 | 0 | 0 | 138,137 | 0 | 80,253 | 0 | 57,884 |
| 124 | Judicial District 3B | 2,619 | 0 | 0 | 0 | 2,619 | 118,128 | 0 | 106,355 | 0 | 11,773 |
| 125 | Judicial District 3A | 11,169 | 0 | 2,972 | 0 | 8,197 | 105,200 | 0 | 89,495 | 0 | 15,705 |
| 126 | Judicial District 4 | 1,350 | 0 | 1,350 | 0 | 0 | 153,398 | 0 | 133,023 | 0 | 20,375 |
| 127 | Judicial District 5A | 0 | 0 | 0 | 0 | 0 | 129,183 | 0 | 94,818 | 0 | 34,365 |
| 128 | Judicial District 5B | 3,675 | 0 | 3,276 | 0 | 399 | 127,072 | 0 | 124,583 | 0 | 2,489 |
| 129 | Judicial District 6 | 4,005 | 0 | 3,482 | 0 | 523 | 113,896 | 0 | 105,526 | 0 | 8,370 |
| 130 | Judicial District 7A | 0 | 0 | 0 | 0 | 0 | 107,347 | 1,233 | 99,468 | 0 | 9,112 |
| 131 | Judicial District 7B | 760 | 1,367 | 2,279 | 0 | (152) | 132,001 | 0 | 122,445 | 0 | 9,556 |
| 132 | Judicial Distric 9A | 1,152 | 0 | 1,152 | 0 | 0 | 130,456 | 767 | 100,729 | 0 | 30,494 |
| 133 | Judicial District 8 | 0 | 0 | 0 | 0 | 0 | 121,215 | 0 | 99,339 | 0 | 21,876 |
| 134 | Judicial District 9B | 0 | 0 | 0 | 0 | 0 | 129,053 | 927 | 113,064 | 0 | 16,916 |
| 135 | Judicial District 6B | 0 | 0 | 0 | 0 | 0 | 115,546 | 0 | 91,415 | 0 | 24,131 |
| 136 | Judicial District 8B | 0 | 0 | 0 | 0 | 0 | 115,545 | 0 | 98,851 | 0 | 16,694 |
| 201 | Legislative Service Office | 2,305,959 | 7,690 | 1,077,374 | 0 | 236,275 | 3,185,599 | 0 | 1,250,208 | 0 | 1,935,391 |
|  | Total | $ 57,775,507 | $ 13,892,495 | $ 38,669,535 | $ 12,132,349 | $ 666,118 | $387,109,455 | $166,707,717 | $456,884,331 | $20,639,231 | $76,293,610 |

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Schedule 13

# STATE OF WYOMING
## GENERAL FUND
## EXPENDITURE SUMMARY AND PERCENT CHANGE
## BY FUNCTIONAL CATEGORY
### Fiscal Year 1977 through Fiscal Year 1981

| Functional Governmental Unit | FY1977 | FY1978 | FY1979 | FY1980 | FY1981 |
|---|---|---|---|---|---|
| General Government | $ 23,055,742 | $ 47,521,438 | $ 42,958,942 | $ 47,709,691 | $ 80,653,881 |
| | 12% | 106% | (10%) | 11% | 69% |
| Elementary and Secondary Education | 6,484,803 | 5,243,830 | 5,615,274 | 17,467,375 | 22,112,500 |
| | (68%) | (19%) | 7% | 211% | 27% |
| Higher Education | 38,064,970 | 44,643,119 | 49,385,423 | 60,645,231 | 97,231,297 |
| | 14% | 17% | 11% | 23% | 60% |
| Libraries and Museums | 892,426 | 1,104,143 | 1,245,899 | 1,314,952 | 1,861,369 |
| | 4% | 24% | 13% | 6% | 42% |
| Hospitals, Health and Social Services | 26,796,605 | 29,355,610 | 33,705,575 | 45,749,191 | 56,525,365 |
| | 14% | 10% | 15% | 36% | 24% |
| Manpower Services | 837,250 | 1,007,968 | 1,208,777 | 1,229,151 | 1,651,084 |
| | 171% | 20% | 20% | 2% | 34% |
| Correction and Law Enforcement | 5,621,271 | 5,143,675 | 6,527,780 | 7,153,176 | 10,271,508 |
| | 42% | (8%) | 27% | 10% | 44% |
| Safety and Regulation | 4,174,630 | 4,886,462 | 4,596,669 | 5,391,495 | 6,734,657 |
| | 19% | 17% | (6%) | 17% | 25% |
| Resource and Recreation | 7,583,900 | 7,599,183 | 12,037,620 | 11,740,644 | 29,314,254 |
| | 3% | 0% | 58% | (3%) | 149% |
| Transportation | 725,840 | 2,084,397 | 1,434,817 | 2,252,699 | 3,527,645 |
| | (38%) | 187% | (31%) | 57% | 57% |
| Professional and Commercial Licensing | 49,221 | 57,595 | 61,431 | 59,566 | 93,444 |
| | 52% | 17% | 7% | (3%) | 57% |
| Judicial | 1,280,500 | 1,697,820 | 1,754,004 | 2,143,869 | 2,856,758 |
| | 4% | 33% | 3% | 22% | 33% |
| Legislature | 1,318,972 | 1,823,775 | 1,540,780 | 1,445,275 | 2,319,892 |
| | 37% | 38% | (16%) | (7%) | 61% |
| TOTAL | $116,886,130 | $152,169,015 | $162,072,991 | $204,302,315 | $315,153,654 |
| | 0% | 30% | 7% | 26% | 54% |

Schedule 26

# STATE OF WYOMING
# GENERAL FUND EXPENDITURES
# BY AGENCY AND FUNCTIONAL CATEGORY
## Fiscal Year 1977 through Fiscal Year 1981

| No. | Agency | FY77 | FY78 | FY79 | FY80 | FY81 |
|---|---|---|---|---|---|---|
| | GENERAL GOVERNMENT | | | | | |
| 001 | Governor | $ 2,146,035 | $ [illegible] | $ 3,491,192 | $ 6,586,804 | $ 9,264,255 |
| 002 | Secretary of State | 523,025 | [illegible] | 600,355 | 393,901 | 470,714 |
| 003 | Auditor | 1,195,069 | 1,327,839 | 1,497,947 | 2,752,416 | 1,379,039 |
| 004 | State Treasurer | 13,749,153 | 17,[illegible] | 13,100,295 | 16,031,473 | 17,847,514 |
| 006 | DAFC | 8,233,684 | [illegible] | 9,382,844 | 10,173,329 | 31,347,290 |
| 008 | Statewide Public Defender | 0 | 0 | 217,121 | 737,136 | 903,491 |
| 011 | Revenue and Taxation | 3,097,000 | [illegible] | 6,227,820 | 6,774,132 | 8,476,237 |
| 015 | Attorney General | 1,999,389 | [illegible] | 2,419,791 | 3,289,491 | 3,580,[illegible] |
| 039 | State Examiner | 308,812 | [illegible] | 933,451 | 1,148,693 | 1,029,964 |
| 053 | Governor's Residence | 135,000 | 88,[illegible] | 86,907 | 78,951 | 88,911 |
| 072 | Retirement System | 419,188 | [illegible] | 1,099,008 | 2,283,536 | 1,613,823 |
| 080 | Board of Charities and Reform | 872,721 | [illegible] | 621,500 | 842,141 | 341,558 |
| | Total | $ [illegible] | $ [illegible] | $ [illegible] | $ 47,309,694 | $ 60,633,881 |
| | ELEMENTARY AND SECONDARY EDUCATION | | | | | |
| 085 | Department of Education | $ 6,928,892 | $ 7,541,283 | $ 9,513,276 | $ 17,467,375 | $ 22,112,500 |
| | Total | $ 6,928,892 | $ 7,541,283 | $ 9,513,276 | $ 17,467,375 | $ 22,112,500 |
| | HIGHER EDUCATION | | | | | |
| 057 | Community Colleges | $ 10,080,000 | $ 11,[illegible] | $ 11,507,817 | $ 15,080,834 | $ 19,800,121 |
| 067 | University of Wyoming | 28,219,428 | [illegible] | 33,706,100 | 44,174,218 | 76,061,287 |
| 069 | WICHE | 750,000 | 1,000,077 | 1,415,531 | 1,364,139 | 1,369,887 |
| 076 | Higher Education Council | 38,132 | 18,190 | 0 | 0 | 0 |
| | Total | $ 38,[illegible] | $ 44,[illegible] | $ 49,[illegible] | $ 60,645,231 | $ 97,231,297 |
| | LIBRARIES AND MUSEUMS | | | | | |
| 017 | Archives, Museums and Historical | $ 600,067 | $ [illegible] | $ 867,136 | $ 935,753 | $ 1,443,891 |
| 024 | Council on the Arts | 63,400 | 57,190 | 57,179 | 67,508 | 91,912 |
| 005 | State Library | 172,702 | 318,494 | 358,788 | 311,691 | 325,566 |
| | Total | $ 892,[illegible] | $ 1,109,[illegible] | $ 1,215,899 | $ 1,314,952 | $ 1,861,369 |
| | HOSPITALS, HEALTH & SOCIAL SERVICES | | | | | |
| 071 | Health and Social Services | $ 3,121,765 | $ 14,293,290 | $ 17,824,472 | $ 27,241,209 | $ 31,982,771 |
| 073 | Council for Children and Youth | 25,042 | 27,343 | 29,471 | 36,697 | 39,624 |
| 090 | Children's Home | 800,192 | 898,[illegible] | 834,918 | 1,024,904 | 1,498,907 |
| 094 | Pioneer Home | 640,909 | 695,266 | 767,209 | 870,921 | 1,046,770 |
| 095 | State Hospital | [illegible],619,8[illegible] | 6,224,663 | 6,408,098 | 7,479,972 | 9,003,557 |
| 096 | Training School | [illegible],212,484 | 6,160,652 | 6,355,593 | 7,631,083 | 10,938,148 |
| 097 | Soldiers' and Sailors' Home | 312,742 | 394,051 | 550,242 | 634,564 | 810,685 |
| 098 | Sanitarium | 663,450 | 611,702 | 750,826 | 809,841 | 1,210,901 |
| | Total | $ [illegible],196,655 | $ 29,3[illegible],669 | $ 33,905,573 | $ 45,749,191 | $ 56,525,365 |
| | MANPOWER SERVICES | | | | | |
| 047 | Labor and Statistics | $ 258,548 | $ 292,947 | $ 304,169 | $ 327,782 | $ 441,072 |
| 070 | Workers' Compensation | 278,702 | 715,021 | 894,608 | 901,369 | 1,210,012 |
| | Total | $ 537,250 | $ 1,007,968 | $ 1,198,777 | $ 1,229,151 | $ 1,651,084 |

## STATE OF WYOMING
## GENERAL FUND EXPENDITURES
## BY AGENCY AND FUNCTIONAL CATEGORY (Continued)
### Fiscal Year 1977 through Fiscal Year 1981

| No. | Agency | FY77 | FY78 | FY79 | FY80 | FY81 |
|---|---|---|---|---|---|---|
| | CORRECTION AND LAW ENFORCEMENT | | | | | |
| 027 | Criminal Administration | $ 159,688 | $ 136,536 | $ 0 | $ 0 | $ 0 |
| 081 | Probation and Parole | 500,809 | 562,216 | 666,384 | 690,493 | 1,116,203 |
| 088 | Women's Center | 0 | 0 | 0 | 0 | 539,743 |
| 089 | Wyoming Honor Farm | 0 | 0 | 369,171 | 399,674 | 567,773 |
| 091 | Girls' School | 610,999 | 660,075 | 769,367 | 876,296 | 1,212,270 |
| 093 | Industrial Institute | 1,003,415 | 1,048,800 | 1,171,239 | 1,371,228 | 1,898,515 |
| 099 | Penitentiary | 3,346,360 | 2,736,048 | 3,551,619 | 3,815,485 | 4,937,004 |
| | Total | $ 5,621,271 | $ 5,143,675 | $ 6,527,780 | $ 7,153,176 | $ 10,271,508 |
| | SAFETY AND REGULATIONS | | | | | |
| 007 | Adjutant General | $ 957,024 | $ 923,135 | $ 1,027,371 | $ 952,797 | $ 1,166,221 |
| 019 | Office of Traffic Safety | 7,992 | 41,871 | 26,238 | 26,237 | 28,804 |
| 020 | Environmental Quality | 1,163,827 | 1,507,291 | 1,626,381 | 1,818,469 | 2,138,392 |
| 022 | Industrial Siting Administration | 130,196 | 143,060 | 119,757 | 121,215 | 152,536 |
| 023 | Public Service Commission | 40,447 | 181,733 | 261,199 | 297,487 | 328,641 |
| 031 | Board of Mines | 126,356 | 141,864 | 146,049 | 154,132 | 204,700 |
| 032 | Disaster & Civil Defense | 49,079 | 49,983 | 45,669 | 118,119 | 101,504 |
| 041 | Fire Prevention | 220,131 | 251,036 | 319,723 | 396,853 | 662,595 |
| 044 | Insurance Department | 412,682 | 443,304 | 495,464 | 558,210 | 672,777 |
| 050 | Liquor Commission | 691 | 0 | 0 | 0 | 0 |
| 051 | Livestock Board | 902,843 | 988,670 | 318,632 | 700,477 | 1,000,747 |
| 076 | OSHA | 163,362 | 214,515 | 210,186 | 247,499 | 277,740 |
| | Total | $ 4,174,630 | $ 4,886,462 | $ 4,596,669 | $ 5,391,495 | $ 6,734,657 |
| | RESOURCE AND RECREATION | | | | | |
| 010 | Department of Agriculture | $ 2,141,035 | $ 2,028,348 | $ 2,467,845 | $ 3,338,209 | $ 4,721,034 |
| 029 | Water Development Commission | 0 | 0 | 0 | 225,646 | 395,460 |
| 037 | State Engineer | 1,433,023 | 1,477,345 | 1,430,361 | 1,672,630 | 2,204,070 |
| 042 | Geological Survey | 420,189 | 349,471 | 353,026 | 390,560 | 498,880 |
| 053 | DEPAD | 534,929 | 584,209 | 595,489 | 640,868 | 763,939 |
| 060 | Public Lands | 898,139 | 873,127 | 4,760,608 | 2,702,203 | 16,900,381 |
| 066 | Travel Commission | 620,446 | 695,752 | 747,735 | 869,308 | 1,321,379 |
| 074 | Recreation Commission | 1,268,870 | 1,251,213 | 1,338,669 | 1,521,533 | 2,055,874 |
| 092 | Hot Springs State Park | 267,269 | 339,718 | 343,887 | 379,687 | 453,237 |
| | Total | $ 7,583,900 | $ 7,599,183 | $ 12,037,620 | $ 11,740,644 | $ 29,314,254 |
| | TRANSPORTATION | | | | | |
| 009 | Aeronautics Commission | $ 585,441 | $ 582,850 | $ 551,439 | $ 979,271 | $ 1,726,735 |
| 045 | Highway Department | 140,399 | 1,501,547 | 883,378 | 1,273,428 | 1,800,910 |
| | Total | $ 725,840 | $ 2,084,397 | $ 1,434,817 | $ 2,252,699 | $ 3,527,645 |
| | PROFESSIONAL AND COMMERCIAL LICENSING | | | | | |
| 054 | Board of Nursing | $ 15,104 | $ 20,300 | $ 18,533 | $ 16,279 | $ 37,586 |
| 059 | Board of Pharmacy | 34,117 | 37,295 | 42,898 | 43,287 | 55,858 |
| | Total | $ 49,221 | $ 57,595 | $ 61,431 | $ 59,566 | $ 93,444 |

# STATE OF WYOMING
# GENERAL FUND EXPENDITURES
# BY AGENCY AND FUNCTIONAL CATEGORY (Continued)
## Fiscal Year 1977 through Fiscal Year 1981

| No. | Agency | FY1977 | FY1978 | FY1979 | FY1980 | FY1981 |
|---|---|---|---|---|---|---|
| | JUDICIAL | | | | | |
| 101 | Supreme Court | $ 416,175 | $ 535,478 | $ 594,892 | $ 752,211 | $ 970,791 |
| 103 | Judicial Supervisory Commission | 41 | 25 | 443 | 193 | 0 |
| 109 | Law Library | 57,977 | 59,638 | 73,282 | 74,789 | 99,043 |
| 120 | Judicial District [illegible] | 36,655 | 58,101 | 66,090 | 84,002 | 100,225 |
| 121 | Judicial District [illegible] | 71,364 | 178,517 | 143,260 | 88,434 | 107,692 |
| 122 | Judicial District [illegible] | 59,341 | 66,820 | [illegible],017 | 78,883 | 90,961 |
| 123 | Judicial District [illegible] | 53,503 | 36,096 | 73,159 | 72,097 | 80,253 |
| 124 | Judicial District [illegible] | 56,837 | 59,736 | 59,898 | 87,799 | 100,351 |
| 125 | Judicial District [illegible] | 69,629 | 74,100 | 88,106 | 78,085 | 92,467 |
| 126 | Judicial District [illegible] | 63,875 | 62,476 | 79,284 | 102,816 | 116,371 |
| 127 | Judicial District [illegible] | 73,340 | 78,130 | 80,252 | 98,547 | 94,818 |
| 128 | Judicial District [illegible] | 59,513 | 67,315 | 51,790 | 81,023 | 127,650 |
| 129 | Judicial District [illegible] | 66,775 | 71,432 | [illegible],764 | 83,902 | 109,008 |
| 130 | Judicial District [illegible] | 53,277 | [illegible] | 59,533 | 72,884 | 98,231 |
| 131 | Judicial District [illegible] | 70,137 | [illegible]2,613 | 76,076 | 92,931 | 123,356 |
| 132 | Judicial District [illegible] | 58,006 | 86,092 | 70,961 | 92,657 | 101,096 |
| 133 | Judicial District [illegible] | [illegible],646 | 88,475 | 61,006 | 91,995 | 99,139 |
| 134 | Judicial District [illegible] | 2,006 | 89,143 | 73,352 | 97,779 | 112,137 |
| 135 | Judicial District [illegible] | 0 | 0 | 0 | 0 | 91,613 |
| 136 | Judicial District [illegible] | 0 | 0 | 0 | 0 | 98,851 |
| | Total | $ 1,280,[illegible] | $ 1,[illegible] | $ 1,738,[illegible] | $ 2,143,869 | $ 2,856,738 |
| | LEGISLATIVE | | | | | |
| 201 | Legislative Service Office | $ 1,318,972 | $ 1,873,[illegible] | $ 1,540,789 | $ 1,445,275 | $ 2,319,892 |
| | Total | $ 1,318,972 | $ 1,873,[illegible] | $ 1,540,789 | $ 1,445,275 | $ 2,319,892 |
| | Grand Total | $1[illegible],886,130 | $132,160,013 | $163,072,091 | $204,302,315 | $313,151,654 |

Schedule 15

# STATE OF WYOMING
## GENERAL FUND
## BALANCE SHEET
## June 30, 1981

| | | |
|---|---|---|
| ASSETS: | | |
| Cash | | $ 95,436,885 |
| Petty Cash | | 49,541 |
| Accounts Receivable | | 1,539,003 |
| Due From Trust and Agency Fund | | 10,000 |
| Due From University Fund | | 404,200 |
| Total Assets | | $ 97,439,629 |
| LIABILITIES, RESERVES AND FUND BALANCE | | |
| Liabilities: | | |
| Due to Treasurer | $ 49,541 | |
| Due to Earmarked Fund | 12,373 | |
| Due to Federal Fund | 138,504 | |
| Due to Trust and Agency Fund | 422 | |
| Total Liabilities | | $ 200,840 |
| Reserves: | | |
| Reserve for Appropriation Prior to 1981 | $ 12,132,349 | |
| Reserve for Appropriation 1981 | 20,639,231 | |
| Total Reserves | | 32,771,580 |
| Fund Balance June 30, 1981 | | 64,467,209 |
| Total Liabilities, Reserves and Fund Balance | | $ 97,439,629 |

# THE EARMARKED REVENUE FUND

The Earmarked Revenue Fund was established to account for state revenue which is specifically dedicated by law, whether earmarked or restricted, to defray the cost of a particular governmental unit, activity or function of state government, and to account for proceeds from bond issues, except as otherwise provided by law.

This fund consists largely of accounts used by the various professional and commercial licensing boards. During recent years, the Legislature has used this fund for the collection and disbursing of special revenue to state agencies, school districts, cities, counties and special districts.

Schedule 10 lists the accounts of the Earmarked Revenue Fund and shows the activity of each during fiscal year 1981.

# STATE OF WYOMING
## EARMARKED REVENUE FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 11000 | Property Tax | $ 0 | $ 613,864 | $ 613,864 |
| 12000 | Public Utilities Assessments etc. | 1,221,361 | 1,255,853 | 34,492 |
| 13001 | Severance Tax - Coal | 18,591,540 | 28,562,290 | 9,970,750 |
| 13002 | Oil and Gas Conservation Tax | 813,138 | 749,493 | (63,645) |
| 13003 | Severance Tax - Trona | 1,633,363 | 1,633,363 | 0 |
| 13004 | Severance Tax - Uranium | 999,440 | 999,440 | 0 |
| 19001 | Pari-Mutual 1% Wager Tax | 12,500 | 10,734 | (1,766) |
| 20000 | Licenses, Permits and Regulatory | 468,746 | 490,665 | 21,919 |
| 30000 | Fines, Forfeitures and Penalties | 3,484 | 240 | (3,244) |
| 41007 | Federal Mineral Royalty | 26,000,000 | 23,388,036 | (2,611,964) |
| 44000 | Income From Investments | 622,666 | 8,857,541 | 8,234,875 |
| 50000 | Charges for Sales and Services | 666,508 | 916,939 | 250,431 |
| 61000 | Local Governments | 225,505 | 280,734 | 55,229 |
| 63000 | Other Public Sources | 373,691 | 100,000 | (273,691) |
| 64000 | Intergovernmental Sources | 7,513,688 | 9,233,623 | 1,719,935 |
| 65001 | Prior Year Refunds | 0 | 1,485 | 1,485 |
| 66001 | General Fund | 29,500,000 | 29,500,000 | 0 |
| 66010 | Permanent Land Fund | 4,437,903 | 2,700,000 | (1,737,903) |
| 70000 | Federal Aid & Grants | 13,548,645 | 12,383,149 | (1,165,496) |
| 90000 | Non-Revenue Receipt | 0 | 567,259 | 567,259 |
|  | TOTAL REVENUE | $106,632,178 | $122,244,708 | $ 15,612,530 |

| Account No. | Account |  |  |  |
|---|---|---|---|---|
| 002-002 | Collection Agency Board | $ 2,400 | $ 2,468 | $ 68 |
| 005-008 | School District Capital Construction | 0 | 3,359,667 | 3,359,667 |
| 006-071 | Capital Facilities Revenue | 11,224,343 | 11,335,992 | 111,649 |
| 006-096 | Herschler Building | 30,055,947 | 33,762,307 | 3,706,360 |
| 010-013 | Real Estate Board | 193,952 | 187,429 | (6,523) |
| 010-015 | Predatory and Pest Control | 485,384 | 374,246 | (111,138) |
| 010-018 | Wheat Commission | 72,769 | 82,246 | 9,477 |
| 012-001 | Board of Architects | 19,130 | 28,580 | 9,450 |
| 016-001 | Barber Examiners Board | 6,750 | 8,767 | 2,017 |
| 022-002 | Industrial Siting Administration | 251,416 | 173,271 | (78,145) |
| 023-001 | Public Service Commission Admin. | 198,781 | 308,556 | 109,775 |
| 023-002 | Public Service Commission Utilities | 1,004,523 | 920,056 | (84,467) |
| 023-004 | Highway Crossing Protection | 325,206 | 77,017 | (248,189) |
| 023-005 | P.U.R.P.A. Grants Account | 297,700 | 224,998 | (72,702) |
| 028-001 | Board of Registration in Podiatry | 470 | 1,241 | 771 |
| 029-002 | Little Snake River Water Mgmt. Project | 400,000 | 255,000 | (145,000) |
| 030-001 | Board of Chiropractic Examiners | 3,500 | 8,196 | 4,696 |
| 033-001 | Board of Cosmetology | 21,950 | 21,893 | (57) |
| 034-001 | Board of Dental Examiners | 23,300 | 27,450 | 4,150 |
| 035-001 | Board of Embalmers | 7,750 | 8,125 | 375 |
| 036-001 | Employment Security Commission | 13,196,233 | 12,159,196 | (1,037,037) |
| 037-008 | Examining Engineer | 57,841 | 66,004 | 8,163 |
| 038-001 | Pari-Mutual Commission | 22,400 | 22,055 | (345) |
| 044-003 | Insurance Agents Licensing | 13,958 | 100,778 | 86,820 |
| 051-002 | Scabies Revenue Program | 0 | 4 | 4 |
| 051-006 | Veterinary Medicine | 20,050 | 10,997 | (9,053) |
| 051-007 | Livestock Inspection | 0 | 1,143,792 | 1,143,792 |
| 051-009 | Scabies Revenue | 0 | 1 | 1 |
| 052-001 | Medical Licensing Board | 62,108 | 59,451 | (2,657) |
| 053-012 | Wyoming Water Development Account | 0 | 10,535,192 | 10,535,192 |
| 054-001 | Board of Nursing | 104,329 | 105,925 | 1,596 |
| 055-001 | Oil and Gas Commission | 893,200 | 913,729 | 20,529 |
| 056-001 | Board of Optometry | 9,250 | 9,289 | 39 |
| 057-003 | Community College Commission | 1,167,299 | 1,162,909 | (4,390) |
| 058-002 | Board of Speech Pathology & Audiology | 2,980 | 3,680 | 700 |
| 059-002 | Board of Pharmacy | 34,550 | 44,382 | 9,832 |
| 060-006 | Wyoming Coal Tax Revenue | 10,000,000 | 12,258,891 | 2,258,891 |
| 060-007 | Wy.Gov't. Royalty Impact Assistance | 8,000,000 | 164,056 | (7,835,944) |
| 060-009 | Gov't. Royalty-Cities, Counties,SP-Dist. | 8,000,000 | 12,397,965 | 4,397,965 |
| 060-010 | Government Royalty-Education | 10,000,000 | 12,196,301 | 2,196,301 |
| 060-020 | Government Royalty Loan Reserve | 0 | 446,548 | 446,548 |
| 061-001 | Wyoming Board of CPA's | 38,100 | 51,014 | 12,914 |
| 062-001 | Board of Physical Therapy | 1,580 | 2,002 | 422 |
| 064-001 | Board of Hearing Aid Specialties | 3,370 | 3,586 | 216 |
| 067-093 | Capital Facilities-Univ. of Wyoming | 453,345 | 0 | (453,345) |
| 068-001 | Board of Psychologists | 3,500 | 4,408 | 908 |
| 079-001 | Board of Nursing Home Administration | 3,111 | 2,561 | (550) |
| 099-094 | Capital Facilities-Penitentiary | 9,937,903 | 7,200,000 | (2,737,903) |
| 102-001 | Board of Law Examiners | 11,800 | 12,487 | 687 |
|  | TOTAL REVENUE | $106,632,178 | $122,244,708 | $ 15,612,530 |

# STATE OF WYOMING

## EARMARKED REVENUE FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1981

| Account No. | Agency | Reserve for Encumbrances Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) to Fund Balance | FY 1981 Appropriation (Revised) | FY 1981 Expenditures | FY 1981 Encumbrances | FY 1981 Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|
| [illegible] | [illegible] | $ 0 | $ 0 | $ 0 | $ 0 | $ 2,400 | $ 892 | $ 0 | $ 1,508 |
| [illegible] | Capital Facilities Revenue | 0 | 0 | 0 | 0 | 12,224,342 | 12,224,342 | 0 | 0 |
| [illegible] | Capital Facilities [illegible] | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 | 0 | 0 |
| [illegible] | [illegible] Coal Conversion | [illegible] | 0 | 0 | 0 | 30,055,947 | 4,706,839 | 25,349,108 | 0 |
| 010-001 | [illegible] | [illegible] | [illegible] | 0 | 7,164 | 189,901 | 143,076 | 0 | 46,825 |
| [illegible] | [illegible] and Fire Control | 0 | 0 | 0 | 0 | 465,384 | 367,532 | 0 | 97,852 |
| [illegible] | [illegible] | [illegible] | [illegible] | 0 | 0 | 72,108 | 65,886 | 0 | 6,222 |
| [illegible] | Board of Architects | [illegible] | [illegible] | 0 | 0 | 12,569 | 9,826 | 0 | 2,743 |
| [illegible] | Barber Examiners Board | 0 | 0 | 0 | 0 | 7,793 | 3,971 | 0 | 3,822 |
| [illegible] | Industrial Siting Admin. | [illegible] | [illegible] | [illegible] | [illegible] | 160,801 | 132,909 | 22,891 | 5,001 |
| [illegible] | Public Service Comm. [illegible] | [illegible] | [illegible] | 0 | [illegible] | 198,675 | 185,837 | 0 | 12,838 |
| [illegible] | Public Service Comm. [illegible] | [illegible] | [illegible] | 0 | 824 | 1,050,039 | 979,380 | 0 | 70,659 |
| 023-004 | Highway Crossing Protection | [illegible] | [illegible] | [illegible] | 0 | 121,760 | 1,760 | 0 | 120,000 |
| 023-005 | [illegible] State Account | 0 | 0 | 0 | 0 | 297,700 | 50,705 | 0 | 246,995 |
| 029-001 | Bd. of Registration in Podiatry | 0 | 0 | 0 | 0 | 420 | 193 | 0 | 227 |
| 029-002 | Little Snake River Agmt. | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 | 0 | 0 |
| 033-001 | Bd. of Chiropractic Examiners | 0 | 0 | 0 | 0 | 4,853 | 4,280 | 0 | 573 |
| [illegible] | Board of Cosmetology | 0 | 0 | 0 | 0 | 42,162 | 41,883 | 0 | 279 |
| 034-001 | Board of Dental Examiners | 0 | 0 | 0 | 0 | 42,925 | 37,947 | 0 | 4,978 |
| 035-001 | Board of Embalmers | 0 | 0 | 0 | 0 | 5,705 | 4,784 | 0 | 921 |
| [illegible] | Employment Security Commission | 0 | 0 | 0 | 0 | 13,196,233 | 12,110,739 | 0 | 1,085,494 |
| [illegible] | Examining Engineers | [illegible] | [illegible] | 486 | [illegible] | 60,500 | 51,999 | 700 | 7,801 |
| 048-001 | Pari Mutuel Commission | 0 | 0 | 0 | 0 | 28,901 | 15,126 | 0 | 13,775 |
| [illegible] | Insurance Agents Licensing | [illegible] | 500 | 0 | 0 | 13,459 | 7,951 | 0 | 5,508 |
| [illegible] | Capital Outlay-Highway | 948,482 | [illegible] | [illegible] |  | 0 | 0 | 0 | 0 |
| 051-002 | Livestock Disease Control | 0 | 0 | 0 | 0 | 20,050 | 7,292 | 1,891 | 10,867 |
| 052-001 | Medical Licensing Board | 0 | 0 | 0 | 0 | 75,351 | 52,694 | 0 | 22,657 |
| 054-001 | Board of Nursing | 2,879 | 2,370 | 0 | 509 | 126,181 | 107,057 | 0 | 19,124 |
| 055-001 | Oil and Gas Commission | 3,421 | 3,421 | 0 | 0 | 889,777 | 722,862 | 0 | 166,915 |
| 056-001 | Board of Optometry | 0 | 0 | 0 | 0 | 5,477 | 4,456 | 0 | 1,021 |
| 057-003 | Community College Comm. | 0 | 0 | 0 | 0 | 1,167,299 | 1,167,299 | 0 | 0 |
| 058-002 | Bd. of Speech Path. & Aud. | 0 | 0 | 0 | 0 | 3,988 | 2,378 | 0 | 1,610 |
| 059-002 | Board of Pharmacy Licensing Bd. | 0 | 0 | 0 | 0 | 29,652 | 29,194 | 0 | 458 |
| 060-006 | Wyoming Coal Tax Revenue | 0 | 0 | 0 | 0 | 10,000,000 | 8,067,839 | 0 | 1,932,161 |
| 060-007 | WY Government Royalty Impact Ass't. | 0 | 0 | 0 | 0 | 8,000,000 | 2,114,601 | 0 | 5,885,399 |
| 060-009 | WY Royalty-Cities,Counties,Sp. Dist. | 0 | 0 | 0 | 0 | 8,000,000 | 2,533,332 | 0 | 5,466,668 |
| 060-010 | Wyoming Royalty-Schools | 0 | 0 | 0 | 0 | 10,000,000 | 8,037,113 | 0 | 1,962,887 |
| 061-001 | Wyoming Board of CPA's | 0 | 0 | 0 | 0 | 49,094 | 48,304 | 0 | 790 |
| 062-001 | Board of Physical Therapy | 0 | 0 | 0 | 0 | 2,369 | 2,253 | 0 | 116 |
| 064-001 | Bd. of Hearing Aid Specialists | 0 | 0 | 0 | 0 | 3,293 | 2,616 | 0 | 677 |
| 067-093 | Capital Facilities - Univ. of WY | 453,345 | 148,112 | 305,233 | 0 | 0 | 0 | 0 | 0 |
| 068-001 | Board of Psychologists | 0 | 0 | 0 | 0 | 3,313 | 1,629 | 0 | 1,684 |
| 079-001 | Bd. of Nursing Home Admin. | 0 | 0 | 0 | 0 | 3,533 | 2,207 | 0 | 1,326 |
| 099-094 | Capital Facilities - Pen. | 1,737,903 | 1,732,310 | 5,593 | 0 | 8,200,000 | 6,693,940 | 1,506,060 | 0 |
| 102-001 | Board of Law Examiners | 0 | 0 | 0 | 0 | 6,773 | 4,965 | 0 | 1,808 |
|  | TOTAL | $ 4,037,255 | $ 2,986,239 | $ 968,986 | $ 82,030 | $103,860,707 | $ 59,769,868 | $ 26,880,650 | $ 17,210,189 |

# STATE OF WYOMING
# EARMARKED REVENUE FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| Account Code | Source | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| [illegible] | Medical School Students | $ 288,100 | $ (17,286) | $ 17,286 | $ 0 | $ 0 | $ 0 | $ 288,100 |
| [illegible] | Collection Agency Board | 1,410 | 2,305 | 163 | 0 | 361 | 532 | 2,985 |
| [illegible] | Audit Exceptions | 6,203 | 0 | 0 | 0 | 0 | 0 | 6,203 |
| [illegible] | School District Capital Construction | 1,939,361 | (8,009) | 3,367,676 | 4,356,569 | 0 | 0 | 942,459 |
| [illegible] | Defensive Driving Training | 4,030 | 0 | 0 | 4,030 | 0 | 0 | 0 |
| [illegible] | Capital Facilities Revenue | 1,812 | 11,222,531 | 113,461 | 0 | 0 | 11,224,343 | 113,461 |
| [illegible] | Capital Facilities Commission | 105,337 | 0 | 0 | 0 | 42,816 | 0 | 62,521 |
| [illegible] | Herschler Building Construction | 0 | 4,164,038 | 29,528,291 | 0 | 4,706,839 | 0 | 28,985,490[1] |
| [illegible] | Real Estate Board | 201,337 | 165,091 | 22,338 | 0 | 124,598 | 20,146 | 244,022 |
| 010-015 | Predatory and Pest Control | 62,064 | 318,818 | 55,428 | 0 | 387,120 | 411 | 48,779 |
| 010-018 | Wheat Commission | 32,882 | 78,159 | 4,087 | 0 | 64,378 | 1,769 | 48,981 |
| [illegible] | Board of Architects | 63,432 | 21,709 | 6,871 | 0 | 8,604 | 1,850 | 81,558 |
| [illegible] | Barber Examiners Board | 13,786 | 7,230 | 1,331 | 0 | 3,488 | 483 | 18,352 |
| [illegible] | Industrial Siting Administration | 168,099 | 157,432 | 15,620 | 0 | 104,888 | 87,323 | 149,959 |
| [illegible] | Public Service Commission Administration | 203,693 | 292,984 | 15,572 | 0 | 163,719 | 22,225 | 326,263 |
| [illegible] | Public Service Commission Utilities | 744,772 | 788,000 | 132,056 | 0 | 823,899 | 159,965 | 679,964 |
| [illegible] | Highway Crossing Protection | 256,359 | 0 | 77,017 | 0 | 121,366 | 1,740 | 210,270 |
| [illegible] | F.I.R.F.A. Grants Account | 0 | 0 | 224,998 | 0 | 42,417 | 8,288 | 174,293 |
| [illegible] | Board of Registration in Podiatry | 1,294 | 1,069 | 172 | 0 | 191 | 2 | 2,342 |
| [illegible] | Little Snake River Water Management Project | 0 | 0 | 253,000 | 0 | 237,291 | 9,559 | 6,150 |
| [illegible] | Board of Chiropractic Examiners | 8,734 | 7,335 | 861 | 0 | 3,705 | 575 | 12,650 |
| [illegible] | Board of Cosmetology | 31,491 | 16,693 | 3,198 | 0 | 40,586 | 1,297 | 31,501 |
| [illegible] | Board of Dental Examiners | 46,346 | 22,855 | 4,595 | 0 | 35,303 | 2,644 | 36,049 |
| [illegible] | Board of Embalmers | 8,962 | 7,115 | 1,010 | 0 | 4,363 | 421 | 12,303 |
| [illegible] | Employment Security Commission | 11,893 | 8,362,893 | 3,796,301 | 0 | 10,812,724 | 1,298,015 | 60,350 |
| [illegible] | Examining Engineers | 46,414 | 60,146 | 3,858 | 0 | 63,858 | 9,911 | 38,649 |
| [illegible] | Pari-Mutuel Commission | 29,459 | 36,326 | 5,729 | 0 | 13,635 | 1,492 | 56,387 |
| [illegible] | Insurance Agents Licensing | 18,393 | 98,277 | 2,501 | 85,038 | 5,640 | 2,811 | 25,682 |
| [illegible] | Capital Facilities-Highway Commission | 948,462 | 0 | 0 | 0 | 5,261 | 614,411 | 328,790 |
| [illegible] | [illegible] Revenue Program | 605 | 0 | 4 | 605 | 0 | 0 | 4 |
| [illegible] | Veterinary Medicine | 29,983 | 7,710 | 3,287 | 0 | 6,649 | 643 | 33,688 |
| [illegible] | Livestock Inspection | 311,760 | 1,098,893 | 45,191 | 984,624 | 0 | 0 | 471,220 |
| [illegible] | [illegible] Revenue | 353 | 0 | 1 | 353 | 0 | 0 | 1 |
| [illegible] | Medical Licensing Board | 87,110 | 31,635 | 7,816 | 0 | 44,028 | 8,666 | 93,967 |
| [illegible] | Wyoming Water Development Account | 14,681,806 | 8,618,673 | 1,916,519 | 255,000 | 0 | 0 | 24,961,998[3] |
| [illegible] | Board of Nursing | 86,675 | 48,299 | 7,626 | 0 | 90,775 | 18,451 | 33,374 |
| [illegible] | Oil and Gas Commission | 396,915 | 800,066 | 33,665 | 0 | 350,864 | 145,420 | 734,362[4] |
| [illegible] | Board of Optometry | 14,785 | 7,740 | 1,549 | 0 | 3,873 | 583 | 19,598 |
| [illegible] | Community College Commission | 41,014 | (3,105) | 1,166,014 | 0 | 1,167,299 | 0 | 36,624 |
| [illegible] | Board of Speech Pathology and Audiology | 7,911 | 2,850 | 830 | 0 | 1,842 | 536 | 9,213 |
| [illegible] | Board of Pharmacy | 79,183 | 36,345 | 7,837 | 3,347 | 9,007 | 20,188 | 91,023 |
| [illegible] | Wyoming Coal Tax Revenue | 5,245,305 | 11,413,889 | 845,352 | 0 | 8,067,838 | 0 | 9,436,358 |
| [illegible] | Wyoming Gov't. Royalty Impact Assistance | 1,930,345 | 0 | 184,056 | 0 | 2,114,401 | 0 | 0[2] |
| [illegible] | Gov't. Royalties - Cities, Counties, Sp.Dist. | 9,909,824 | 0 | 12,397,985 | 0 | 2,533,332 | 0 | 19,774,437[2] |
| [illegible] | Government Royalty Education | 5,885,093 | 0 | 12,196,391 | 0 | 8,037,211 | 0 | 10,044,273[2] |
| [illegible] | Government Royalty Loan Reserve | 0 | 0 | 446,548 | 0 | 0 | 0 | 446,548 |
| [illegible] | Wyoming Board of CPA's | 22,425 | 49,067 | 1,947 | 0 | 42,238 | 6,066 | 25,135 |
| 062-001 | Board of Physical Therapy | 1,212 | 1,875 | 127 | 0 | 1,746 | 506 | 962 |
| 064-001 | Board of Hearing Aid Specialties | 1,602 | 3,263 | 321 | 0 | 1,762 | 851 | 2,573 |
| 067-093 | Capital Facilities - University of Wyo. | 453,345 | 0 | 0 | 0 | 148,112 | 0 | 305,233 |
| 068-001 | Board of Psychologists | 7,515 | 1,795 | 613 | 0 | 1,017 | 613 | 8,293 |
| 079-001 | Board of Nursing Home Administrators | 4,694 | 2,025 | 536 | 0 | 1,141 | 1,066 | 5,048 |
| 099-094 | Capital Facilities-Penitentiary | 1,737,903 | 0 | 7,200,000 | 0 | 8,418,157 | 8,093 | 511,653 |
| 102-001 | Board of Law Examiners | 21,199 | 9,900 | 2,587 | 0 | 4,600 | 365 | 28,721 |
|  | TOTAL | $ 45,411,783 | $ 48,048,698 | $ 74,126,032 | $ 5,689,366 | $ 49,073,444 | $ 13,682,662 | $ 99,140,841 |

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[1] Herschler Building Construction is General Fund Appropriation $29,500,000. Chapter 63-Section 201, S.L. 1980, provides for interest earned to be used for construction.

[2] Grants and Loans have been given by the "Farm Loan Board" from these accounts and are not accounted for in this report.

[3] Appropriations, Grants, and loans of $31,178,150 are obligated for Wyoming Water Development Account (Schedule 18A)

[4] Chapter 19 W.S.L. 1981 Section 2. $250,000. appropriated for plans and specifications for Construction of New Building

## STATE OF WYOMING
## WYOMING WATER DEVELOPMENT ACCOUNT
## STATEMENT OF APPROPRIATION AND EXPENDITURES
For Fiscal Year Ended June 30, 1981

| Session Laws | Name | Loans From Fund | Terms | Grants | Appropriations | Used | Unused Loans, Grants and Appropriation |
|---|---|---|---|---|---|---|---|
| Chapter 72, 1980 S.L.<br>W.S. 41-2-209 thru 41-2-213 | Cheyenne Water Project | $ 0 | | $ | $ 20,000,000[1] | 0 | $ 20,000,000 |
| Chapter 8, 1981 S.L.<br>W.S. 41-2-119 | Water Development Grants | 0 | | 3,000,000 | 0 | 0 | 3,000,000 |
| Chapter 148, 1981 S.L.<br>W.S. 41-2-214 | Fremont Lake Project | 250,000 | 5%-30 yrs. | 0 | 25,000 | 0 | 275,000 |
| Chapter 27, 1981 S.L.<br>W.S. 41-2-401 | Split Rock Syncline Project | 0 | | 0 | 200,000 | 0 | 200,000 |
| Chapter 70, 1981 S.L.<br>W.S. 41-2-304 | Park Reservoir Dam | 1,200,000 | 5%-40 yrs. | 0 | 1,350,000 | 0 | 2,550,000 |
| Chapter 26, Sec. 54 | State III Battle Creek to Jack Creek | 0 | | 0 | 5,000,000 | 0 | 5,000,000 |
| Chapter 72, 1980 S.L.<br>Section 2 | Little Snake River Water Management Project | 0 | | 0 | 400,000 | 246,850 | 153,150 |
| TOTAL | | $ 1,450,000 | | $ 3,000,000 | $ 26,975,000 | $ 246,850 | $ 31,178,150 |

[1] Cannot deplete the balance remaining within the Wyoming Development Account to less than $10,000,000 for projects listed within W.S. 41-2-210(a).

Loan of $40,000,000 from the Permanent Mineral Trust Fund W.S. 41-2-210(c) was authorized.

Schedule 19

### STATE OF WYOMING
### EARMARKED REVENUE FUND
### ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $ 41,377,328 |
| Add: | | |
| Excess (Deficiency) of Revenue Over Expenditures (Schedule 20 & 17) | [illegible] | |
| Non-sufficient Funds Checks Collected | [illegible] | |
| Reserve for Encumbrances Prior Years Cancelled (Schedule 22 column 4) | [illegible] | |
| Net Due from General Fund | [illegible] | |
| Non-Expenditure Transfers | [illegible] | |
| | | $ 56,978,275 |
| | | $ 98,355,603 |
| Less: | | |
| Reserve for Encumbrances FY 1981 | $ 26,880,650 | |
| Reserve for Water Development Account | 29,575,000[1] | |
| Reserve for Loans Water Development Account | 1,500,000 | |
| Total Reserves | | $ 57,955,650 |
| Fund Balance June 30, 1981 | | $ 40,399,953 |

[1] [illegible] Water Development account obligation to be accounted for in account "[illegible] Water Management Project."

Schedule 21

### STATE OF WYOMING
### EARMARKED REVENUE FUND
### BALANCE SHEET
June 30, 1981

| | | |
|---|---|---|
| ASSETS: | | |
| Cash | $ 70,395,841[1] | |
| Investment | 28,745,000[2] | |
| Total Cash & Investments | | $ 99,140,841 |
| Petty Cash | | 250 |
| Accrued Interest | | 69,977[3] |
| Due from General Fund | | 12,373 |
| Non-sufficient Funds Checks | | 1,398 |
| Total Assets | | $ 99,224,839 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| Liabilities: | | |
| Due to Treasurer | | 250 |
| Reserves: | | |
| Reserve for Encumbrances Prior Years | $ 988,986 | |
| Reserve for Encumbrance FY 1981 | 26,880,650 | |
| Reserve for Water Development Account | 29,525,000 | |
| Reserve for Loans Water Development Account | 1,430,000 | |
| Total Reserves | | $ 58,824,636 |
| Fund Balance June 30, 1981 | | $ 40,399,953 |
| Total Liabilities, Reserves and Fund Balance | | $ 99,224,839 |

[1] See Note 1, Page 94
[2] See Note 2, Page 94
[3] See Note 3, Page 94

# THE FEDERAL FUND

The Federal Revenue Fund was created by Section 9-7-504 of the Wyoming Statutes. The fund should be used to account for all revenue received from [illegible] support the activities and functions of State government [illegible] Trust and Agency Fund or [illegible] Game and Fish Fund.

[illegible] Federal Fund. [illegible]

[illegible] Trust and Agency Fund.

[illegible] the Federal Fund [illegible] June 30, 1981.

## STATE OF WYOMING
## FEDERAL FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| [illegible] | | Balance July 1, 1980 | Cash Receipts | Expenditures & Transfer | Balance June 30, 1981 |
|---|---|---|---|---|---|
| [illegible] | [illegible] | [illegible] | [illegible] | $ [illegible] | 39,765 |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 84,130 |
| [illegible] | [illegible] | [illegible] | [illegible] | 93,600 | 37,968 |
| [illegible] | [illegible] | [illegible] | [illegible] | 408,557 | 3,301 |
| [illegible] | [illegible] | [illegible] | [illegible] | 4,511,018 | 0 |
| [illegible] | [illegible] | | [illegible] | 199,990 | 17,883 |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 7,190 |
| [illegible] | [illegible] | [illegible] | [illegible] | 369,516 | 37,223 |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 119,147 |
| [illegible] | [illegible] | [illegible] | [illegible] | 1,081,114 | 2,951 |
| [illegible] | [illegible] | 0 | [illegible] | 2,794,131 | 0 |
| [illegible] | [illegible] | | [illegible] | 97,495 | 0 |
| [illegible] | [illegible] | 0 | [illegible] | 131,000 | 15,009 |
| [illegible] | [illegible] | [illegible] | [illegible] | 462,161 | 0 |
| [illegible] | [illegible] | [illegible] | [illegible] | 39,208 | 0 |
| [illegible] | [illegible] | [illegible] | [illegible] | 9,003 | 12,337 |
| [illegible] | [illegible] | [illegible] | [illegible] | 5,357,840 | 331,799 |
| [illegible] | [illegible] | [illegible] | [illegible] | 236,430 | 10,693 |
| [illegible] | [illegible] | [illegible] | [illegible] | 47,387 | 0 |
| [illegible] | [illegible] | [illegible] | [illegible] | 581,368 | 74,148 |
| [illegible] | [illegible] | 0 | [illegible] | 39,900 | 0 |
| [illegible] | [illegible] | 0 | [illegible] | [illegible] | 3,559 |
| [illegible] | [illegible] | [illegible] | [illegible] | 535,998 | 58,014 |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 1,989,253 |
| [illegible] | [illegible] | [illegible] | [illegible] | 1,269,324 | 361,788 |
| [illegible] | [illegible] | [illegible] | [illegible] | 291,313 | 29,030 |
| [illegible] | [illegible] | [illegible] | [illegible] | 86,184 | 0 |
| [illegible] | [illegible] | [illegible] | 0 | (172) | 172 |
| [illegible] | [illegible] | [illegible] | [illegible] | 3,703 | 1,060 |
| [illegible] | [illegible] | [illegible] | [illegible] | 2,891 | 729 |
| [illegible] | [illegible] | 5,877 | 0 | (1,138) | 9,715 |
| [illegible] | [illegible] | [illegible] | [illegible] | 58,234 | 3,735 |
| [illegible] | [illegible] | [illegible] | [illegible] | (28,517) | 36,113 |
| [illegible] | [illegible] | [illegible] | [illegible] | 52,440 | 1,863 |
| [illegible] | [illegible] | [illegible] | [illegible] | 5,710 | 650 |
| [illegible] | [illegible] | [illegible] | [illegible] | 2,862 | 13,249 |
| [illegible] | [illegible] | [illegible] | [illegible] | 2,682 | 0 |
| [illegible] | [illegible] | 0 | [illegible] | 1,233 | 0 |
| [illegible] | [illegible] | 1,558 | 740 | 0 | 2,298 |
| | TOTAL | $ 2,053,336 | $ [illegible] | $ 74,366,103 | $ 3,300,768 |

# STATE OF WYOMING
# FEDERAL FUND
# BALANCE SHEET
June 30, 1981

| | |
|---|---|
| ASSETS: | |
| Cash | $ 3,300,768 |
| Due From General Fund(1) | 138,504 |
| Total Assets | $ 3,439,272 |
| LIABILITIES, RESERVES AND FUND BALANCE | |
| Liabilities: | |
| Due to Federal Government | $ 3,439,272 |
| Total Liabilities, Reserves and Fund Balance | $ 3,439,272 |

(1) Agencies:

| | |
|---|---|
| Governor's Office | $108,477 |
| Youth Council | 30,027 |
| Total | $138,504 |

# THE TRUST AND AGENCY FUND

The Trust and Agency Fund was created by Section 9-7-504 of Wyoming Statutes, ". . . to be used to account for money which the state administers as a trustee pursuant to law or trust agreement which restricts the use of the money to a specified purpose, and for money which the state holds and disburses as an agent, except as otherwise provided in this act. The trust and agency fund shall also be used by all state agencies to account for cash bonds, to hold money pending distribution to any person, business organization or governmental agency, to hold tax or other payments which are in dispute, and to hold advance payment for services to be rendered or goods to be delivered until the payment is earned, at which time the payment shall be credited to the proper fund as provided by law. The trust and agency fund is also to be used to account for all revenue received from [illegible] which the state shall distribute to local governments, or to other [illegible] in accordance with federal requirements."

The fund began fiscal year 1987 with a cash balance of $386,497,568. During the year, receipts in gross totaled $[illegible],998,[illegible], and by transfer from other funds were $[illegible]. Disbursements by warrant were $[illegible], and by transfer were $[illegible],981,[illegible]. Non-expenditure transfers totaled $[illegible] during the period, resulting in an ending cash and investment balance of $[illegible],932,[illegible].

The Trust and Agency Fund is one of the largest funds in State government, representing a diversity of activity not found in any other fund. [illegible] to make the fund report more understandable, the [illegible] into [illegible] general areas.

Holding Accounts

These [illegible] holding accounts which are used for short-term holdings before being disbursed or transferred to another fund. The majority of these [illegible] in the fund for less than a thirty-day period.

[illegible] Reserves

The [illegible] in these seven accounts are segregated for future use. [illegible] are not available for expenditure unless appropriated by the Legislature. The Reserve for M.V.P. Depreciation account represents an accumulation of a portion of the State motor pool mileage charges which will be used at a future date for the replacement and purchase of State motor pool vehicles. Other accounts represent reserves for various State insurance coverages. The Central Duplicating Depreciation account was added for accumulation of reserves to be used eventually for the replacement of equipment for the Central Duplicating program.

## Pass-Through for Individuals

The accounts within this category receive the majority of their income from federal sources which is then disbursed to individuals, or to local entities for pass-on to individuals.

## Loans

The activity in these accounts represents loans of State funds for specific purposes. Most of the money coming into these accounts is for repayments on previously approved loans, and is used to grant new loans. The water loans are administered by the Department of Economic Planning and Development. Both the Public Lands and the Farm Loans are administered by the Farm Loan Board through the Department of Public Lands.

## Flow-Through to Political Sub-Divisions

Accounts within this category are used to record State funds, primarily taxes, which are collected by the local political subdivisions, and then returned to them as prescribed by Wyoming Statutes.

## Federal Flow-Through to Political Sub-Divisions

For the most part, these accounts represent federal funds received by the State, which are distributed to political sub-divisions, either on the basis of the original collections of revenue, or on the basis of grants or project awards by a State government agency.

## Distribution to State

Revenue to the accounts within this category are received in the Trust and Agency Fund, and then distributed to other accounts to be used for specific programs or purposes. The Federal Revenue Sharing funds are received here, and then, as General Funds are expended, used to reimburse the General Fund for those programs included in Wyoming's revenue sharing grant. Government royalties include all revenue coming from the Federal government, from the mineral production and leasing activities on federal lands in Wyoming. These monies are then transferred to other accounts for distribution to Wyoming schools, the University of Wyoming, and the Wyoming Highway Department. Interest on Pool Funds represents interest earned by the State Treasurer from the investment of the State's funds. Interest earnings are received in this account, and then distributed on a pro-rata basis to other funds representing their share of interest earnings. Revenue to the School Foundation Program is generated primarily from two sources. Receipts by cash are a result of the statewide six-mill levy. Receipts by transfer are those monies which originally come to the State from the Federal Government Royalty payments which are transferred from the Government Royalty Account to this account. Both of these revenues are supplemented by the General Fund Appropriation, and these combined resources are then distributed to the various school districts in the State. The Gasoline Tax Account represents funds that are not distributed to cities, towns, or counties, but instead by law are transferred to the Wyoming Highway Department.

## Payroll Distributions

The accounts within this category were originally set up to assist in the processing of the State's payroll system. All of these distributions represent withholdings or the State's matching contribution to employee withholdings for Federal taxes, State Retirement, various insurance programs, and other miscellaneous deductions. These distributions are withheld from employees' wages each month and placed in this fund prior to disbursement to the appropriate federal agency, or transfer to other accounts within the State government structure.

## Trusts for Individuals

Accounts within this category represent either the State's Workers' Compensation accounts, or Wyoming Retirement Funds. For the most part, these accounts are transfers from the payroll distribution accounts discussed previously, and represent payments from various organizations and businesses throughout the State, consistent with Wyoming Workers' Compensation laws. Monies in these accounts are either invested for the benefit of the individual members, or are paid out as claims to individuals for Workers' Compensation coverage.

## Group Trusts

Accounts within this category are used by two State agencies, the Department of Agriculture and the Employment Security Commission, and represent an accumulation of monies which are used for the benefit of special interest groups or other groups of individuals.

## Private Trusts

This category of accounts represents contributions or other payments which were given to the State by private individuals. They are revenue, which in some cases replenish themselves, which the individual donor provided for the support of specific needy individuals in the State, or for specific projects or programs not otherwise funded by the State of Wyoming.

## Holdings for Individuals

Accounts within this category were created for the purpose of handling revenue which comes into the State, but which may at a later time be declared refunded to the individual contributor. Some of these funds were originally paid into the State under protest, and once the determination is made by the appropriate State official, the monies are either refunded to the contributor, or they are transmitted to other appropriate funds in the State.

### Institutions' Trusts

In general, these funds are intended for the benefit and welfare of the specific institution and its residents. Accounts within this category were established to accommodate funds previously held at the several State Institutions. These are funds that the State holds for the various institutional patients or inmates, pending expenditure. Many of these funds are gifts or donations from private individuals, some to be used for a specific purpose.

Schedule 21

# STATE OF WYOMING
## TRUST AND AGENCY FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 11000 | Property Taxes | $ 0 | $ 27,166,688 | $ 27,166,688 |
| 12002 | Gas Tax | 0 | 25,321,476 | 25,321,476 |
| 12028 | Cigarette Tax | 0 | 3,542,758 | 3,542,758 |
| 12031 | Sales and Use Tax | 0 | 96,556,097 | 96,556,097 |
| 12099 | Miscellaneous Excise Tax | 404,647 | 265,436 | (139,211) |
| 20000 | Licenses, Permits and Regulatory | 0 | 17,564,968 | 17,564,968 |
| 30000 | Fines, Forfeitures and Penalties | 304,168 | 189,343 | (114,825) |
| 41000 | Income From Land | 0 | 165,893,425 | 165,893,425 |
| 42000 | Income From Investments | 5,007 | 101,664,649 | 101,659,642 |
| 45000 | Grant Property and Money | 58,051 | 333,236 | 275,185 |
| 50000 | Charges for Sales and Services | 972,189 | 3,100,480 | 2,128,291 |
| 61000 | Local Governments | 233,325 | 15,783,900 | 15,550,575 |
| 62000 | Private Sources | 0 | 60,189,041 | 60,189,041 |
| 63000 | Other Public Sources | 0 | 8,945,799 | 8,945,799 |
| 64000 | Intergovernmental Sources State | 42,246 | 18,554,423 | 18,512,177 |
| 66000 | Intra-Agency Sources | 0 | 1,625,095 | 1,625,095 |
| 70000 | Federal Aid and Grants | 3,318,379 | 5,706,315 | 2,387,936 |
| 78000 | Nonrevenue Receipts | 8,336,453 | 255,730,822 | 247,394,369 |
|  | TOTAL REVENUE | $ 13,676,465 | $802,135,946 | $788,459,481 |

| Agency No. | Agency | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 001 | Governor | $ 0 | $ 91,775 | $ 91,775 |
| 002 | Secretary of State | 0 | 6,910 | 6,910 |
| 003 | State Auditor | 0 | 41,422,626 | 41,422,626 |
| 004 | State Treasurer | 0 | 190,770,563 | 190,770,563 |
| 005 | Department of Education | 65,506 | 72,214,708 | 72,149,202 |
| 006 | DAFC | 8,336,453 | 10,718,417 | 2,381,964 |
| 007 | Adjutant General | 0 | 9,537 | 9,537 |
| 008 | Statewide Public Defenders | 0 | 828 | 828 |
| 010 | Department of Agriculture | 409,653 | 295,810 | (113,843) |
| 011 | Revenue and Taxation | 0 | 221,481,922 | 221,481,922 |
| 014 | Council on the Arts | 0 | 1,000 | 1,000 |
| 020 | Environmental Quality | 191,418 | 185,991 | (5,427) |
| 032 | Disaster and Civil Defense | 0 | 335,305 | 335,305 |
| 038 | Employment Security Commission | 112,750 | 207,332 | 94,582 |
| 041 | State Engineer | 0 | 3,853 | 3,853 |
| 040 | Game and Fish Fund | 0 | 8,153,826 | 8,153,826 |
| 042 | Fire Prevention | 0 | 1,822 | 1,822 |
| 046 | Insurance Department | 0 | 40,000 | 40,000 |
| 047 | Labor and Statistics | 0 | 15 | 15 |
| 057 | DEPAD | 0 | 458,840 | 458,840 |
| 058 | Board of Nursing | 0 | 720 | 720 |
| 060 | Public Lands | 0 | 39,490,184 | 39,490,184 |
| 063 | State Library | 506,044 | 289,815 | (216,229) |
| 067 | University of Wyoming | 0 | 2,785 | 2,785 |
| 070 | Workers' Compensation | 0 | 62,411,233 | 62,411,233 |
| 071 | Health and Social Services | 285,712 | 1,434,413 | 1,148,701 |
| 072 | Retirement System | 0 | 148,996,722 | 148,996,722 |
| 074 | Recreation Commission | 3,768,929 | 3,011,627 | (757,302) |
| 080 | Board of Charities and Reform | 0 | 16 | 16 |
| 090 | Children's Home | 0 | 13,381 | 13,381 |
| 091 | Girls' School | 0 | 344 | 344 |
| 093 | Industrial Institute | 0 | 9 | 9 |
| 094 | Pioneer Home | 0 | 47,345 | 47,345 |
| 095 | State Hospital | 0 | 4,653 | 4,653 |
| 096 | Training School | 0 | 28,438 | 28,438 |
| 097 | Soldiers' and Sailors' Home | 0 | 733 | 733 |
| 098 | Sanitarium | 0 | 42 | 42 |
| 099 | Penitentiary | 0 | 1,307 | 1,307 |
|  | TOTAL REVENUE | $ 13,676,465 | $802,135,946 | $788,459,481 |

# STATE OF WYOMING
# TRUST AND AGENCY FUND
## STATEMENTS OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| Account Code | Source | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| | Holdings for State | | | | | | | |
| 003-050 | Undistributed Cash | $ 1,589 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 1,589 |
| 003-090 | Stale Date Warrants | 0 | 0 | 48,311 | 0 | 0 | 48,311 | 0 |
| 004-040 | GNMA Principal | 909,336 | 1,247,959 | 0 | 0 | 0 | 0 | 2,157,295 |
| 004-041 | GNMA Interest | 2,112,272 | 3,742,752 | 0 | 0 | 0 | 0 | 5,855,024 |
| 005-012 | Publications | 671 | 17,136 | 0 | 0 | 14,818 | 0 | 2,989 |
| 006-006 | Personnel IPA Training | 1,456 | 1,385 | 0 | (3,048) | 1,304 | 0 | 4,585 |
| 006-016 | Historical Asset Recoveries | 243,096 | 51,530 | 0 | 154,415 | 0 | 0 | 140,211 |
| 007-008 | Unemployment Contributions | 13,463 | 0 | 9,437 | 10,478 | 2,014 | 0 | 10,408 |
| 008-001 | Statewide Public Defender Training | 6,475 | 228 | 0 | 6,475 | 0 | 228 | 0 |
| 010-002 | AG Meeting Registration | 0 | 1,554 | 0 | 0 | 1,036 | 0 | 518 |
| 014-002 | Grants and Aids | 0 | 1,000 | 0 | 0 | 0 | 0 | 1,000 |
| 032-012 | Reserves for Annual and Sick Leave | 1,846 | 0 | 613 | 0 | 0 | 0 | 2,459 |
| 032-013 | Federal Disaster Funds | 0 | 0 | 334,692 | 0 | 334,692 | 0 | 0 |
| 054-003 | Board of Nursing Workshops | 0 | 720 | 0 | 0 | 358 | 0 | 362 |
| 057-003 | State Conferences | 379 | 0 | 0 | 0 | 0 | 0 | 379 |
| 060-050 | County Fire Assistance Account | 21,340 | 119,349 | 0 | 0 | 136,371 | 556 | 3,762 |
| 067-011 | University of Wyoming Payroll Deductions | 2,189 | 0 | 2,785 | 0 | 1,919 | 0 | 3,055 |
| 070-001 | Administration | 60 | 140 | 0 | 90 | 110 | 0 | 0 |
| | Total Holdings for State | $ 3,314,172 | $ 5,183,753 | $ 395,838 | $ 168,410 | $ 492,622 | $ 49,095 | $ 8,183,636 |
| | State Reserves | | | | | | | |
| 006-007 | Reserve for DS Depreciation | $ 505,745 | $ 750 | $ 420,824 | $ 502,614 | $ 0 | $ 0 | $ 424,705 |
| 006-010 | Reserve for MVMS Depreciation | 521,659 | 0 | 518,073 | 0 | 0 | 510,618 | 529,114 |
| 006-064 | Insurance Premium Override | 1,639,642 | 180,269 | 440,146 | 0 | 1,456,666 | 35,968 | 767,423 |
| 006-084 | Central Duplicating Depreciation | 279,976 | 0 | 86,922 | 0 | 0 | 101,834 | 265,064 |
| | Total State Reserves | $ 2,947,022 | $ 181,019 | $ 1,465,965 | $ 502,614 | $ 1,456,666 | $ 648,420 | $ 1,986,306 |
| | Pass Through For Individuals | | | | | | | |
| 002-003 | Voter Registration List Income | $ 6,261 | $ 6,910 | $ 0 | $ 0 | $ 0 | $ 4,941 | $ 8,230 |
| 006-004 | Bid Deposits | 37,477 | 191,557 | 0 | 0 | 159,504 | 14,107 | 55,423 |
| 011-021 | Registered Vehicle Listing | 31,057 | 165,788 | 0 | 0 | 0 | 84,383 | 112,462 |
| 037-002 | Board of Controls | 13,852 | 4,071 | 1,782 | 1,721 | 1,444 | 0 | 16,540 |
| 053-006 | Promotion and Investigation Revolving | 15,468 | 3,750 | 7,255 | 3,335 | 3,750 | 255 | 19,133 |
| 053-061 | Fontenelle Reservoir | 237,324 | 270,431 | 23,320 | 0 | 358,466 | 0 | 172,609 |
| 060-002 | Wyoming Tree Distribution Program | 0 | 92,036 | 468 | 0 | 14,672 | 0 | 77,832 |
| 071-005 | Public Health Lab | 9,463 | 2,154 | 30 | 231 | 0 | 0 | 11,416 |
| 071-007 | Disease Prevention | 59,586 | 24,961 | 76 | 59,586 | 0 | 0 | 25,037 |
| 071-009 | Crippled Children | 2,037 | 780 | 0 | 0 | 0 | 0 | 2,817 |
| 071-012 | Nursing Services | 10,022 | 749,297 | 12,617 | 503,654 | 181,530 | 15,976 | 70,776 |
| 071-014 | MH & MR Drug and Alcohol Abuse | 175 | 0 | 0 | 0 | 0 | 0 | 175 |
| 071-020 | IPO Program | 0 | 4,441 | 0 | 0 | 4,461 | 0 | (20) |
| 071-053 | Child Support Assignment | 151,153 | 561,851 | 0 | 493,389 | 57,202 | (700) | 163,113 |
| 071-061 | Business Enterprises | 43,925 | 50,001 | 11,708 | 0 | 50,305 | 10 | 55,319 |
| | Total | $ 617,800 | $ 2,128,028 | $ 57,256 | $ 1,061,916 | $ 831,334 | $ 118,972 | $ 790,862 |

## STATE OF WYOMING
## TRUST AND AGENCY FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)
For Fiscal Year Ended June 30, 1981

| Account Code | Source | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| | Loans | | | | | | | |
| [illegible] | Water Loans | $ [illegible] | $ [illegible] | $ 27,952 | $ [illegible] | $ 9,09[illegible] | $ 0 | $ 323,499 |
| [illegible] | Public Land[illegible] | [illegible] | [illegible] | 1,067 | [illegible] | 257,468 | 0 | 490,311 |
| [illegible] | Farm Loans | [illegible] | [illegible] | [illegible] | 0 | 31,961,751 | 0 | 4,215,973 |
| | Total Loans | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ 0 | $ [illegible] |
| | [illegible] Flow-Through to Political Sub-Divisions | | | | | | | |
| [illegible] | [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ 0 | $ 46,054 | $ 17,148 | $ [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 | 419,498 |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | 113,661 | 0 | 106,248 |
| [illegible] | Cigarette Tax | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | 521,109 |
| [illegible] | [illegible] Gasoline Tax [illegible] | [illegible] | [illegible] | [illegible] | 38,868 | 0 | 1,244,686 | [illegible] |
| [illegible] | Gasoline Tax-Cities and Towns | [illegible] | [illegible] | [illegible] | 0 | [illegible] | 0 | [illegible] |
| [illegible] | Gasoline Tax-Counties | [illegible] | [illegible] | [illegible] | 0 | 7,724,103 | 0 | [illegible] |
| [illegible] | Sales Tax-Municipalities | [illegible] | [illegible] | 0 | 0 | [illegible] | 32 | [illegible] |
| [illegible] | Motor Vehicle Prorate Registration | [illegible] | [illegible] | 0 | 0 | [illegible] | [illegible] | [illegible] |
| | Total Flow-Through | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $[illegible] | $ [illegible] | $ [illegible] |
| | Federal Flow-Through to Political Sub-Division | | | | | | | |
| [illegible] | CETA Grants | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ 0 | $ [illegible] |
| [illegible] | Taylor Grazing Act | [illegible] | [illegible] | 0 | 0 | [illegible] | 0 | 0 |
| [illegible] | U.S. Forest Service | [illegible] | [illegible] | 0 | 0 | [illegible] | 0 | 0 |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | 0 | [illegible] |
| [illegible] | [illegible] Service | [illegible] | [illegible] | [illegible] | 0 | [illegible] | [illegible] | [illegible] |
| [illegible] | State [illegible] | [illegible] | [illegible] | [illegible] | 0 | [illegible] | [illegible] | [illegible] |
| [illegible] | Surplus Properties | [illegible] | [illegible] | [illegible] | 0 | [illegible] | [illegible] | [illegible] |
| [illegible] | Library Services [illegible] | [illegible] | [illegible] | [illegible] | 0 | 0 | [illegible] | [illegible] |
| [illegible] | Training School [illegible] | [illegible] | [illegible] | [illegible] | 0 | [illegible] | 100 | [illegible] |
| [illegible] | [illegible] Grants - Flow-Through | [illegible] | [illegible] | 0 | [illegible] | 0 | 0 | [illegible] |
| [illegible] | Grant [illegible] | [illegible] | [illegible] | [illegible] | 0 | [illegible] | 0 | 0 |
| [illegible] | [illegible] Grants | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | [illegible] |
| [illegible] | Review and Compliance | 0 | [illegible] | 0 | 0 | 200 | [illegible] | [illegible] |
| [illegible] | Archeology | 0 | [illegible] | 0 | 0 | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | [illegible] | [illegible] | [illegible] |
| | Total Federal Flow-Through | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] |
| | Distribution to State | | | | | | | |
| 004-060 | Federal Revenue Sharing | $ [illegible] | $ 2,481,546 | $ 0 | $ [illegible] | $ 0 | $ 0 | $ 0 |
| 004-062 | Government Royalties | 0 | 116,628,650 | 0 | 0 | [illegible] | 109,335,904 | 8,368 |
| 004-998 | Interest Pool Funds[1] | 19,354,265 | [illegible] | 4,173 | [illegible] | 0 | 0 | 26,883,114 |
| [illegible] | School Foundation Program | 0 | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 |
| 011-069 | Mineral Severance Tax Holding Account | 0 | 61,382,202 | 0 | 0 | 0 | 0 | 61,382,202 |
| 011-061 | Gasoline Tax | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | 6,514 |
| | Total Distribution to State | $ [illegible] | $[illegible] | $ [illegible] | $([illegible]) | $ [illegible] | $109,335,904 | $ [illegible] |

[1] Interest Pool Funds (04-004-998) are used to accumulate interest on all funds not invested for a specific account. Investments of $1,370,022,128 are carried on the Treasurer's Control. Amortized discount and premium of $1,998,721 has not been added to pooled interest account cash and investments (at cost) as in other accounts.

# STATE OF WYOMING
## TRUST AND AGENCY FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)
For Fiscal Year Ended June 30, 1981

| Account Code | Source | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| | Payroll Distribution | | | | | | | |
| 003-059 | Federal Tax Withholding | $ 18,572 | $ (81) | $ 14,636,652 | $ 0 | $ 14,628,730 | $ 0 | $ 26,413 |
| 003-060 | Retirement Contributions | 742,755 | (34) | 9,685,218 | 0 | 0 | 9,562,462 | 865,477 |
| 003-061 | Social Security Contributions | 2,393,201 | 0 | 10,859,688 | 0 | 1,578 | 12,216,276 | 1,035,035 |
| 003-062 | Health Insurance Contributions | 224,267 | (1) | 3,787,778 | 0 | 0 | 3,656,989 | 355,055 |
| 003-063 | United Fund Contributions | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| 003-066 | Rent Withholding | 12,744 | (123) | 172,422 | 0 | 0 | 168,532 | 16,511 |
| 003-067 | Meals Withholding | 237 | 0 | 2,713 | 0 | 0 | 2,776 | 174 |
| 003-068 | Credit Union Wyoming State Employees | 15 | 0 | 0 | 0 | 0 | 0 | 15 |
| 003-073 | Wyoming Public Employees Association | 41 | 0 | 5 | 0 | 0 | 0 | 46 |
| 003-074 | Prepay Account | 0 | 336 | 17,859 | 0 | 15,486 | 2,709 | 0 |
| 003-071 | Deferred Compensation | 1,199 | 135 | 2,211,548 | 0 | 2,009,892 | 0 | 202,990 |
| 008-017 | Life Insurance | 278,558 | 2,706,013 | 5,897,840 | 0 | 8,026,376 | 8,983 | 847,052 |
| 008-018 | Health Insurance | 577,859 | 0 | 0 | 535,859 | 41,000 | 1,000 | 0 |
| 072-059 | Withholding Tax-Retirement | 5,738 | 0 | 73,677 | 0 | 79,415 | 0 | 0 |
| 072-060 | Social Security Contributions | 3,940,807 | 53,044,509 | 16,581,156 | 0 | 72,304,848 | 0 | 1,261,624 |
| 072-071 | Health Insurance-Prudential | 21,441 | 116,132 | 39,444 | 16,254 | 146,126 | 0 | 14,637 |
| 072-072 | Health Insurance-Equitable | 30,955 | 0 | 404,145 | 0 | 0 | 435,100 | 0 |
| 072-073 | Health Insurance-Blue Cross | 7,482 | 0 | 104,986 | 6 | 112,462 | 0 | 0 |
| | Total Payroll Deductions | $ 8,255,877 | $ 55,866,886 | $ 64,475,131 | $ 552,119 | $ 97,365,913 | $ 26,054,827 | $ 4,625,035 |
| | Trust for Individuals | | | | | | | |
| 044-053 | Firemen's Pension Contributions | $ 102,899 | $ 40,000 | $ 0 | $ 102,899 | $ 0 | $ 0 | $ 40,000 |
| 059-060 | Firemen's Pension Fund | 336,102 | 921,949 | 75,854 | 0 | 1,074,822 | 0 | 259,083 |
| 070-061 | Industrial Accident General Fund | 2,456,147 | 35,454,541 | 5,608,126 | 11,529,006 | 28,873,857 | 0 | 3,115,951 |
| 070-062 | Industrial Accident Deferred Payment | 3,637,112 | 439,070 | 3,326,372 | 38,594 | 3,958,006 | 0 | 3,405,954 |
| 070-066 | Industrial Accident Reserve Fund | 42,615,087 | 3,175,229 | 9,015,874 | 5,122,548 | 0 | 0 | 49,683,642 |
| 070-069 | Subsequent Injury Fund | 250,504 | 0 | 36,861 | 0 | 0 | 0 | 287,365 |
| 070-072 | Employees Disaster Reinsurance Fund | 626,185 | (81,614) | 3,780,828 | 3,798,225 | 0 | 0 | 527,174 |
| 071-057 | Nursing Home Custodial Trust Fund | 0 | 15,642 | 0 | 0 | 2,781 | 0 | 12,861 |
| 072-061 | Volunteer Firemen's Pension Fund | 2,178,815 | 398,611 | 74,035 | 0 | 25,426 | 0 | 2,626,035 |
| 072-062 | Wyoming Retirement Fund | 268,311,632 | 53,861,366 | 16,624,889 | 616,660 | 13,690,407 | 449 | 324,490,371 |
| | Total Trusts for Individuals | $320,514,483 | $ 94,224,794 | $ 38,542,839 | $ 21,207,932 | $ 47,625,299 | $ 449 | $384,448,436 |
| | Group Trusts | | | | | | | |
| 010-007 | Weed and Pest Control (BLM) | $ 605 | $ 0 | $ 0 | $ 0 | $ 104 | $ 0 | $ 501 |
| 010-008 | State Fair | 21,017 | 0 | 0 | 16,085 | 0 | 0 | 4,932 |
| 010-012 | Market Order Section | 68,484 | 68,938 | 7,050 | 0 | 78,240 | 5,808 | 60,424 |
| 010-014 | Weed and Pest Control | 640 | 0 | 102,950 | 0 | 99,214 | 0 | 4,376 |
| 010-016 | Wyoming Beef Council | 53,950 | 109,391 | 5,927 | 0 | 137,410 | 1,538 | 30,320 |
| 036-003 | Employment Security Revenue | 532,564 | 154,046 | 7,689 | 0 | 11,591 | 0 | 682,708 |
| | Total Group Trusts | $ 677,260 | $ 332,375 | $ 123,616 | $ 16,085 | $ 326,559 | $ 7,346 | $ 783,261 |

# STATE OF WYOMING
## TRUST AND AGENCY FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)
### For Fiscal Year Ended June 30, 1981

| Account Code | Source | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| | State Trusts | | | | | | | |
| [illegible] | [illegible] | $ 1,706 | $ 208 | $ 088 | $ [illegible] | 350 | $ [illegible] | $ 1,731 |
| [illegible] | [illegible] | 86,048 | 711 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | 0 | 18 | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 12,012 | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | 12 | 0 | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| | Total State Trusts | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ 413 | $ [illegible] |
| | Holdings for Individuals | | | | | | | |
| [illegible] | [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ 0 | $ [illegible] | $ 0 | $ [illegible] |
| [illegible] | Motor Vehicle Financial Responsibility | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 | [illegible] |
| [illegible] | Motor Vehicle Dealer Bond Escrow | 42,000 | [illegible] | [illegible] | 0 | 0 | 0 | [illegible] |
| [illegible] | Workers' Compensation Bonds | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 | [illegible] |
| [illegible] | Secretary of State-Cash Bonds | 2,000 | [illegible] | [illegible] | 0 | 0 | 0 | 2,000 |
| [illegible] | Labor Department-Cash Bonds | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 | [illegible] |
| [illegible] | Sales Tax Vendor Bonds | [illegible] | [illegible] | 50 | 0 | 0 | 0 | [illegible] |
| [illegible] | Protest Bonds | [illegible] | 0 | 0 | 0 | 0 | 0 | [illegible] |
| [illegible] | [illegible] Tax Cash Bond | [illegible] | [illegible] | 0 | 0 | 0 | 0 | [illegible] |
| [illegible] | Sales Tax Protest | 0 | 1,958 | 0 | 0 | 0 | 0 | 1,958 |
| [illegible] | Mineral Severance Tax Protest | [illegible] | [illegible] | 0 | 0 | 0 | 0 | [illegible] |
| [illegible] | [illegible] Protest-Oil and Gas | [illegible] | [illegible] | 0 | 0 | 0 | 0 | [illegible] |
| [illegible] | Air Penalties in Trust and Agency Fund | [illegible] | 0 | [illegible] | 0 | 0 | 0 | [illegible] |
| [illegible] | Water Penalties in Trust & Agency Fund | [illegible] | [illegible] | [illegible] | 0 | 0 | 0 | [illegible] |
| [illegible] | Land Penalties in Trust and Agency Fund | [illegible] | [illegible] | [illegible] | 0 | [illegible] | 0 | [illegible] |
| [illegible] | Environmental Quality Cash Bonds | [illegible] | [illegible] | [illegible] | [illegible] | 0 | 0 | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | 0 | [illegible] |
| [illegible] | Applications Pending | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] Settlement | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] Board | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| | Total Holdings for Individuals | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ 0 | $ [illegible] |
| | Institutional Trusts | | | | | | | |
| [illegible] | [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| | Total Institutional Trusts | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] |
| | Fund Total | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] | $ [illegible] |

[illegible]

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Schedule 25

## STATE OF WYOMING
## TRUST AND AGENCY FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
### For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance June 30, 1980 | | $387,081,697 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedules 23 & 24) | $346,939,503 | |
| Non-Sufficient Checks Uncollected | 16,459 | |
| Net Due From General Fund | (543,533) | |
| Non-Expenditure Transfer | (163,392,284) | 183,020,145 |
| Fund Balance June 30, 1981 | | $570,101,842 |

Schedule 26

## STATE OF WYOMING
## TRUST AND AGENCY FUND
## BALANCE SHEET
### June 30, 1981

| | | | |
|---|---|---|---|
| ASSETS: | | | |
| Cash with Treasurer[1] | $211,550,168 | | |
| Less: Undistributed Cash | 10,767,422 | | |
| Allocated to Accounts | | $200,782,746 | |
| Investments (at cost or amortized)[2] | | 352,728,204 | |
| Cash and Investments | | | $553,510,950 |
| Petty Cash | | | 1,500 |
| Due From General Fund | | | 422 |
| Non-Sufficient Funds Checks Uncollected | | | 66,632 |
| Accrued Interest[3] | | | 16,533,838 |
| Total Assets | | | $570,113,342 |
| LIABILITIES, RESERVES AND FUND BALANCE | | | |
| Liabilities: | | | |
| Due to General Fund | | $ 10,000 | |
| Due to Treasurer | | 1,500 | |
| Total Liabilities | | | $ 11,500 |
| Fund Balance June 30, 1981 | | | 570,101,842 |
| Total Liabilities, Reserves and Fund Balance | | | $570,113,342 |

Note: 1, Page 94
Note: 2, Page 94
Note: 3, Page 94

# THE DEBT SERVICE FUND

The Debt Service Fund was created by Section 9-7-504 of the Wyoming Statutes. The fund is used to account for money deposited for the payment of principal and interest, and for the accumulation of reserves for bonded or other indebtedness.

During fiscal year 1981, only four accounts in this fund had activity. The largest was the University Building Excess Royalty account, which received and disbursed $2,920,456. The remaining accounts in the fund had little activity during the year. The cash balance in this fund on June 30, 1981, was $13,507.

Schedule 27

## STATE OF WYOMING
## DEBT SERVICE FUND
## STATEMENT OF REVENUE – ESTIMATED AND ACTUAL
## For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 64006 | DAFC | $ 0 | $ 485,000 | $ 485,000 |
| 64070 | Worker's Compensation | 0 | 20,600 | 20,600 |
| 66009 | University of Wyoming | 0 | 2,920,456 | 2,920,456 |
| | TOTAL REVENUE | $ 0 | $ 3,426,056 | $ 3,426,056 |
| **Account No.** | **Account** | | | |
| 004-070 | Wyoming Capital Improvement | $ 0 | $ 20,600 | $ 20,600 |
| 004-073 | State Office Building Bonds | 0 | 485,000 | 485,000 |
| 067-100 | University Building Excess Royalty | 0 | 2,920,456 | 2,920,456 |
| | TOTAL REVENUE | $ 0 | $ 3,426,056 | $ 3,426,056 |

# STATE OF WYOMING
## DEBT SERVICE FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 004-070 | Wyoming Capital Improvement | $ 2,292 | $ 0 | $ 20,600 | $ 0 | $ 18,450 | $ 0 | $ 4,442 |
| 004-073 | State Office Building Bonds | 0 | 0 | 485,000 | 0 | 485,000 | 0 | 0 |
| 004-074 | Capital Facilities Series A Bonds | 9,542 | 0 | 0 | 0 | 477 | 0 | 9,065 |
| 067-100 | University Building Excess Royalty | 0 | 0 | 2,920,456 | 0 | 2,920,456 | 0 | 0 |
| | TOTAL | $ 11,834 | $ 0 | $ 3,426,056 | $ 0 | $ 3,424,383 | $ 0 | $ 13,507 |

Schedule 29

# STATE OF WYOMING
# DEBT SERVICE FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
### For Fiscal Year Ended June 30, 1981

| | |
|---|---|
| Fund Balance July 1, 1980 | $ 11,834 |
| Add: | |
| Excess (Deficiency of Revenue Over Expenditures (Schedules 27 and 28) | 1,673 |
| Fund Balance June 30, 1981 | $ 13,507 |

Schedule 30

# STATE OF WYOMING
# DEBT SERVICE FUND
## BALANCE SHEET
### June 30, 1981

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 28) | $ 13,507 |
| TOTAL ASSETS | $ 13,507 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Fund Balance June 30, 1981 | $ 13,507 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCE | $ 13,507 |

# THE HIGHWAY FUND

The Highway Fund was created in 1977, by Section 24-1-119 of the Wyoming Statutes to account for all monies received and expended for highway purposes. Funds received and deposited into the Highway Fund may be expended with the approval of the Highway Superintendent and the State Highway Commission.

The Fund began fiscal year 1981, with a cash balance of $74,503,674. Receipts by cash totaled $122,361,842, while receipts by transfer added another $73,272,137. Disbursements by warrant were $189,077,631, while those by transfer were $12,770,210. Non expenditure transfers for the year were $9,670,468, leaving a cash balance on June 30, 1981 of $58,619,344.

Schedule 31

## STATE OF WYOMING
## HIGHWAY FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 12005 | Gasoline Tax - $.04 | $ 0 | $ 10,207,967 | $ 10,207,967 |
| 12016 | Special Fuel Tax | 0 | 8,869,736 | 8,869,736 |
| 12020 | Gas Tax $.01 - CFM | 0 | 3,322,469 | 3,322,469 |
| 12021 | Gas Tax $.01 - FR | 0 | 7,156,641 | 7,156,641 |
| 13001 | Severance Tax - Coal | 0 | 5,705,782 | 5,705,782 |
| 16000 | Motor Carrier Taxes | 0 | 13,077,641 | 13,077,641 |
| 20000 | License, Permits & Regulatory | 0 | 14,634,800 | 14,634,800 |
| 30000 | Fines, Forfeitures, Penalties | 0 | 348,305 | 348,305 |
| 41007 | Federal Mineral Royalties | 0 | 33,749,824 | 33,749,824 |
| 41015 | Oil and Gas Lease | 0 | 279 | 279 |
| 41016 | Oil and Gas Lease Royalties | 0 | 967 | 967 |
| 44011 | Interest - Pool Funds | 0 | 6,700,639 | 6,700,639 |
| 50000 | Charges for Sales & Service | 0 | 4,009,548 | 4,009,548 |
| 60000 | Revenue from Others | 212,228,462 | 22,686,671 | (189,541,791) |
| 70000 | Federal Aid & Grants | 0 | 63,686,915 | 63,686,915 |
| 90000 | Non-Revenue Receipts | 0 | 1,475,795 | 1,475,795 |
| | TOTAL REVENUE | $212,228,462 | $195,633,979 | $(16,594,483) |
| **Account No.** | **Account** | | | |
| 045-004 | Urban Mass Transp. Admin. | $ 0 | $ 169,821 | $ 169,821 |
| 045-005 | Wyoming Highway Fund | 0 | 6,959,734 | 6,959,734 |
| 045-609 | County Farm to Market | 0 | 4,080,143 | 4,080,143 |
| 045-718 | State Highway Fund | 212,228,462 | 175,856,013 | (36,372,449) |
| 045-723 | Primary, Secondary, Forest | 0 | 8,568,268 | 8,568,268 |
| | TOTAL REVENUE | $212,228,462 | $195,633,979 | $(16,594,483) |

Schedule 32

# STATE OF WYOMING
## HIGHWAY FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 045-004 | Urban Mass Transportation Administration | $ 5,737 | $ 169,009 | $ 812 | $ 0 | $ 7,912 | $ 0 | $ 167,646 |
| 045-005 | Wyoming Highway Fund | 9,667,831 | 5,692,380 | 1,267,354 | 0 | 0 | 0 | 16,627,565 |
| 045-609 | County Farm to Market | 6,271,491 | 3,320,537 | 759,606 | 3,619,885 | 828,163 | 0 | 5,903,586 |
| 045-718 | State Highway Fund | 44,404,389 | 106,027,437 | 69,828,576 | 6,050,583 | 178,075,762 | 12,770,160 | 23,363,897 |
| 045-723 | Primary, Secondary and Forest | 14,154,226 | 7,152,479 | 1,415,789 | 0 | 10,165,794 | 50 | 12,556,650 |
| | TOTAL | $ 74,503,674 | $122,361,842 | $ 73,272,137 | $ 9,670,468 | $189,077,631 | $ 12,770,210 | $ 58,619,344 |

Schedule 33

## STATE OF WYOMING
## HIGHWAY FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
## For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $ 74,535,041 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedule 31 & 32) | $ (6,213,862) | |
| Non-Expenditure Transfers | (9,670,468) | |
| Increase in Non-Sufficient Funds Checks | 2,324 | |
| Total Additions (Deductions) | | $(15,882,006) |
| Fund Balance June 30, 1981 | | $ 58,653,035 |

Schedule 34

## STATE OF WYOMING
## HIGHWAY FUND
## BALANCE SHEET
## June 30, 1981

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 32, Colum 7) | $ 58,619,344 |
| Petty Cash | 300 |
| Insufficient Funds Checks | 33,691 |
| TOTAL ASSETS | $ 58,653,335 |

| | |
|---|---|
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Due to State Treasurer | $ 300 |
| Fund Balance June 30, 1981 | 58,653,035 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCE | $ 58,653,335 |

## THE GAME AND FISH FUND

The Wyoming Game and Fish Fund was created by Section 23-1-501 of the Wyoming Statutes. All monies received by the Wyoming Game and Fish Commission are deposited into this fund for the purposes of providing an adequate and flexible system for the control, propagation, management, protection and regulation of the State's wild life.

During fiscal year 1981, the Game and Fish Fund had receipts of $9,646,965, and disbursements of $7,662,796; ending the year with a cash balance of $6,240,051.

Schedule 35

### STATE OF WYOMING
### GAME AND FISH FUND
### STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
### For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 24006 | Hunting and Fishing License | $ 16,713,776 | $ 12,691,188 (1) | $ (4,022,588) |
| 20000 | Misc. Licenses Permits, Regulatory | 0 | 84,985 | 84,985 |
| 30000 | Fines, Forfeiture's, Penalties | 0 | 10,980 | 10,980 |
| 41000 | Income From Land | 0 | 146,600 | 146,600 |
| 42000 | Rent of Dept. Dwellings by Employees | 0 | 65,253 | 65,253 |
| 44000 | Income from Investments | 0 | 1,046,004 | 1,046,004 |
| 40000 | Misc. Use of Property and Money | 0 | 7 | 7 |
| 50000 | Charge for Sales and Services | 513,596 | 869,568 (2) | 355,972 |
| 60000 | Revenue From Others | 800 | 360,967 | 360,167 |
| 70000 | Federal Aid and Grants | 0 | 1,900,356 | 1,900,356 |
| 90000 | Non Revenue Receipts | 35,000 | 154,780 | 119,780 |
| | TOTAL REVENUE | $ 17,263,172 | $ 17,330,688 | $ 67,516 |

| Account No. | Account | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 040-001 | Administration: | $ 1,681,923 | $ 16,433,445 | $ 0 |
| | Less: Amounts transferred to accounts 02-06 | 0 | (14,312,697) | 438,825 |
| 040-002 | Fiscal Division | 3,293,099 | 2,968,391 | (324,708) |
| 040-003 | Communications | 1,187,793 | 1,113,069 | (74,724) |
| 040-004 | Research and Development | 2,238,560 | 2,089,458 | (149,102) |
| 040-005 | Fish Division | 3,335,412 | 3,258,725 | (76,687) |
| 040-006 | Game Division | 4,991,385 | 4,883,054 | (108,331) |
| 040-007 | Reserve for Fire Loss | 35,000 | 76,059 | 41,059 |
| 040-008 | Fish Hatchery Land Income | 0 | 42,057 | 42,057 |
| 040-011 | Big Game Non-Resident Applications | 500,000 | 413,070 | (86,930) |
| 040-012 | Basin Electric Mitigation Fund | 0 | 366,057 | 366,057 |
| | TOTAL REVENUE | $ 17,263,172 | $ 17,330,688 | $ 67,516 |

(1) Does not include $1,850,919 of Intra Agency Transfers
(2) Does not include $12,461,778 of Intra Agency Transfers

Schedule 36

# STATE OF WYOMING
## GAME AND FISH FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
## For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 040-001 | Administration | $ 2,620,885 | $ 8,899,301 | $ 7,534,144 | $ 14,312,697 | $ 1,095,885 | $ 116,775 | $ 3,528,973 |
| 040-002 | Fiscal Division | 315,253 | 0 | 2,968,391 | 0 | 2,333,919 | 551,142 | 398,583 |
| 040-003 | Communications | 74,724 | 0 | 1,113,069 | 0 | 974,169 | 42,737 | 170,887 |
| 040-004 | Research and Development | 154,102 | 0 | 2,089,458 | 0 | 2,072,724 | 18,871 | 151,965 |
| 040-005 | Fish Division | 104,744 | 0 | 3,258,725 | 0 | 3,104,364 | 25,382 | 233,723 |
| 040-006 | Game Division | 144,848 | 0 | 4,883,054 | 0 | 4,546,650 | 128,193 | 353,059 |
| 040-007 | Reserve for Fire Loss | 351,223 | 0 | 76,059 | 0 | 7,707 | 0 | 419,575 |
| 040-008 | Fish Hatchery Land Income | 237,221 | 11,726 | 30,331 | 0 | 0 | 0 | 279,278 |
| 040-011 | Big Game Non-Resident Applications | 252,882 | 386,905 | 26,165 | 0 | 128,588 | 0 | 537,364 |
| 040-012 | Basin Electric Mitigation Fund | 0 | 349,033 | 17,024 | 0 | 199,413 | 0 | 166,644 |
|  | TOTAL | $ 4,255,882 | $ 9,646,965 | $ 21,996,420 | $ 14,312,697 | $ 14,463,419 | $ 883,100 | $ 6,240,051 |

Schedule 37

# STATE OF WYOMING
## GAME AND FISH FUND
## ANALYSIS OF CHANGES IN FUND BALANCE
### For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $ 4,258,081 |
| Add: | | |
| Excess (Deficiency) of Re[illegible] over Expenditures (Schedule [illegible]36) | $ 16,296,866 | |
| Non-Expenditure Tran[illegible] | (14,312,697) | |
| Increase Insufficien[illegible]s | 1,622 | |
| Total Addition | | $ 1,985,791 |
| Fund Balance June 30, 1981 | | $ 6,243,872 |

Schedule 38

# STATE OF WYOMING
## GAME AND FISH FUND
## BALANCE SHEET
### June 30, 1981

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 36, Column 7) | $ 6,240,051 |
| Petty Cash | 1,600 |
| Insufficient Funds Checks | 3,821 |
| TOTAL ASSETS | $ 6,245,472 |
| LIABILITIES, RESERVES, AND FUND BALANCE: | |
| Due to State Treasurer | $ 1,600 |
| Fund Balance June 30, 1981 | 6,243,872 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCE | $ 6,245,472 |

## THE PERMANENT LAND FUND

Section 9-7-504 of the Wyoming Statutes, provides that, "The Permanent Land Fund is to be used for the resources received and held as trustee of the land grants made to the state by the federal government ...." Section 9-7-605 further provides that, "Proceeds from the sale of the public lands, mineral royalties, and any money designated by the Wyoming Constitution or Wyoming Statutes as collected shall be transmitted to the State Treasurer and credited to the proper accounts within the Permanent Land Fund."

Prior to becoming a state, the Territory of Wyoming, under two federal acts, received grants of land for the support of its educational system and other various public needs. With the Act of Admission, Wyoming received these territorial grants, as well as additional land under the Act.

A distribution of lands awarded to the State for specific usage includes:

| | | Acreage |
|---|---|---|
| Common School | | 3,544,944 |
| University | | 46,080 |
| Agricultural College | | 90,000 |
| Deaf, Dumb and Blind Asylum | | 30,000 |
| Poor Farm | | 10,000 |
| Penitentiary | | 30,640 |
| Public Buildings and Capitol | | 75,000 |
| Erection of Public Buildings at Capitol | | 32,000 |
| Penal Reform or Educational Institution | | 30,000 |
| State Charitable, Educational, Penal and Reformatory Institutions, including: | | 260,000 |
| Soldiers' and Sailors' Home | (30,000) | |
| State Law Library | (15,000) | |
| State Library | (15,000) | |
| Insane Asylum | | 30,000 |
| Miners' Hospital | | 30,000 |
| Fish Hatchery | | 5,640 |
| Carey Act (1947) (Arid Lands Granted to the State by U.S.) | | 24,000 |
| | | 4,238,304 |

The Act of Admission provides that the Common School, University and Agricultural College public lands, proceeds from the sale of these lands, or the production or sale of minerals, or any depletable resource from the land is to be perpetual. All such proceeds are deposited to this permanent fund. Only the revenue received from rental leases, and interest earned from the investment of the resources of the fund may be expended. Expendable revenues are transferred to a land income fund. Acreage for these purposes represents nearly 87 percent of the total land granted to the State.

During fiscal year 1981, a total of $52,555,534 in revenue was deposited into this fund. Transfers from the fund, including non-expenditure transfers, were only $3,293,484. The fund ended the year June 30, 1981, with a cash balance of $270,287,839.

Schedule 39

# STATE OF WYOMING
## PERMANENT LAND FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
### For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 41002 | Bentonite Lease Royalties | $ 0 | $ 38,401 | $ 38,401 |
| 41005 | Coal Lease Royalties | 0 | 15,260,270 | 15,260,270 |
| 41014 | Misc. Mineral Lease Royalties | 0 | 35,761 | 35,761 |
| 41016 | Oil and Gas Lease Royalties | 0 | 31,979,885 | 31,979,885 |
| 41017 | Other Leases | 0 | 553,658 | 553,658 |
| 41019 | Sand and Gravel Royalties | 0 | 124,582 | 124,582 |
| 41021 | Sodium and Trona Lease | 0 | 2,398 | 2,398 |
| 41022 | Sodium and Trona Lease Royalties | 0 | 2,363,342 | 2,363,342 |
| 41023 | Right of Way and Easement Lease | 0 | 128,885 | 128,885 |
| 41024 | Taylor Grazing | 0 | 26,619 | 26,619 |
| 41027 | Uranium Lease Royalties | 0 | 742,608 | 742,608 |
| 44000 | Income From Investments | 0 | 5,146,178 | 5,146,178 |
| 49010 | Escheats to State | 0 | 77,286 | 77,286 |
| 60000 | Revenue From Others | 0 | 500 | 500 |
| 90000 | Non-Revenue Receipts | 0 | 166,519 | 166,519 |
| | TOTAL REVENUE | $ 0 | $ 56,646,892 | $ 56,646,892 |

| Account No. | Account | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 004-004 | Miner's Hospital | $ 0 | $ 1,503,470 | $ 1,503,470 |
| 004-006 | Public Building at Capitol | 0 | 31,058 | 31,058 |
| 004-040 | Fish Hatchery | 0 | 44,055 | 44,055 |
| 004-050 | Common School Permanent | 0 | 51,369,824 | 51,369,824 |
| 004-051 | Deaf, Dumb, and Blind Permanent | 0 | 33,081 | 33,081 |
| 004-060 | Carey Act Permanent Land | 0 | 119,730 | 119,730 |
| 004-080 | Omnibus Permanent Land | 0 | 1,045,529 | 1,045,529 |
| 004-095 | Wyoming State Hospital Permanent | 0 | 403,734 | 403,734 |
| 004-096 | Wyoming State Training School | 0 | 356,938 | 356,938 |
| 004-099 | Penitentiary Permanent Land | 0 | 813,394 | 813,394 |
| 004-671 | Agriculture College Land | 0 | 350,837 | 350,837 |
| 004-672 | University Permanent Land | 0 | 575,242 | 575,242 |
| | TOTAL REVENUE | $ 0 | $ 56,646,892 | $ 56,646,892 |

Schedule 40

# STATE OF WYOMING
## PERMANENT LAND FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 004-004 | Miner's Hospital Permanent Fund | $ 1,899,726 | $ 1,494,079 | $ 0 | $ 0 | $ 0 | $ 104 | $ 3,393,701 |
| 004-006 | Public Building at Capitol Fund | 438,698 | 29,760 | 0 | 0 | 0 | 254 | 468,204 |
| 004-040 | Fish Hatchery Fund | 66,018 | 43,444 | 0 | 0 | 0 | 105 | 109,357 |
| 040-050 | Common School Permanent Fund | 195,096,127 | 47,367,901 | 77,346 | 559,340 | 0 | 3,384 | 241,978,650 |
| 004-051 | Deaf, Dumb and Blind Permanent Fund | 516,958 | 22,071 | 2,000 | 2,810 | 0 | 0 | 538,219 |
| 004-060 | Carey Act Permanent Land Fund | 239,181 | 119,730 | 0 | 0 | 0 | 0 | 358,911 |
| 004-080 | Omnibus Permanent Land Fund | 6,248,524 | 1,049,741 | 0 | 2,655,022 | 0 | 125 | 4,643,118 |
| 004-095 | Wyoming State Hospital Permanent Fund | 2,351,552 | 403,734 | 0 | 0 | 0 | 0 | 2,755,286 |
| 004-096 | Wyoming State Training School Fund | 1,703,600 | 321,251 | 977 | 3,623 | 0 | 0 | 2,022,205 |
| 004-099 | Penitentiary Permanent Land Fund | 1,452,053 | 812,954 | 440 | 0 | 0 | 0 | 2,265,447 |
| 004-671 | Agriculture College Fund | 1,707,479 | 316,447 | 382 | 2,041 | 0 | 0 | 2,022,267 |
| 004-672 | University Permanent Land Fund | 9,305,873 | 492,532 | 745 | 66,676 | 0 | 0 | 9,732,474 |
|  | TOTAL | $221,025,789 | $ 52,473,644 | $ 81,890 | $ 3,289,512 | $ 0 | $ 3,972 | $270,287,839 |

Schedule 41

# STATE OF WYOMING
# PERMANENT LAND FUND
## ANALYSIS OF CHANGES IN FUND BALANCE
For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $218,023,191 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedule 39 & 40) | $ 56,642,920 | |
| Miner's Hospital Appropriation Funded From General Fund (1981 SL Ch. 26 Sec.6) | 230,000 | |
| Non-Expenditure Transfers[1] | (561,947)[1] | |
| | | 56,310,973 |
| | | $274,334,164 |
| Less: | | |
| Interest Accrued Due to Land Income Fund[2] | 4,036,339 | |
| Interest Received Due to Land Income Fund[2] | 397,884 | |
| Interest Accrued Due to General Fund[2] | 55,020 | |
| Interest Received Due to General Fund[2] | 15,552 | 4,504,795 |
| Fund Balance June 30, 1981 | | $269,829,369 |

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[1] $2,727,565 excluded FY 1980 Reserve for Appropriation Used.

[2] Investments are made from the Permanent Land Fund. However, interest income from these funds is due to the Permanent Land Income Fund and the General Fund.

Schedule 42

# STATE OF WYOMING
## PERMANENT LAND FUND
## BALANCE SHEET
### June 30, 1981

| | | |
|---|---|---|
| ASSETS: | | |
| Cash With Treasurer[1] | $107,131,759 | |
| Investment (at Cash or Amortized)[2] | 163,156,080 | |
| Total Cash & Investments (Schedule 40 Col. 7) | | $270,287,839 |
| Accrued Interest[3] | | 4,091,358 |
| TOTAL ASSETS | | $274,379,197 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| LIABILITIES: | | |
| Due to Permanent Land Income Fund | $ 4,504,795 | |
| TOTAL LIABILITIES | | $ 4,504,795 |
| Reserve for Appropriation[4] | | 45,033 |
| Fund Balance June 30, 1981 | | 269,829,369 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCE | | $274,379,197 |

[1] See Note 1, Page 94

[2] See Note 2, Page 94

[3] See Note 3, Page 94

[4] Reserve for Appropriation:

| | | |
|---|---|---|
| Omnibus Permanent Land Account Appropriation S.L. 1977, Sec. 40 program 2, Footnote 3 | | $ 350,000 |
| Used FY 1978 | $ 178,026 | |
| Used FY 1979 | 62,771 | |
| Used FY 1980 | 36,605 | |
| Used FY 1981 | 27,565 | |
| Total Appropriation Used | | 304,967 |
| Reserve for Appropriation | | $ 45,033 |

# THE PERMANENT LAND INCOME FUND

Rentals from grazing, agricultural and mineral prospecting leases on public lands, together with interest upon sales contracts and interest derived from the investment of the Permanent Land Fund, constitute the Permanent Land Income Fund. This income is then expended for the purposes originally intended in the Act of Admission.

There are four accounts within this fund. The Common School Land Income account is by far the largest of the four. This, of course, is to be expected in view of the sizeable portion of public land which was originally set aside for public school purposes (3,544,944 acres out of a total of 4,238,304 acres). On or before the 31st day of March and the 30th day of September in every year, the money to the credit of the Common School Land Income account for the use of the public schools is distributed among the several counties of the State according to the number of children of school age in each as determined by reference to the last preceding annual school census. The State Superintendent certifies to the State Auditor the amount each county is entitled to. The Auditor then draws warrants on the State Treasurer, payable to the treasurer of each county, for the amount so certified. The county treasurer then distributes the money to the county for allocation to the several school districts in the county according to the number of children of school age in each district.

Two other accounts in the Permanent Land Income Fund are for the benefit of the University of Wyoming. Revenues in the Agriculture College account are used for the support of the Agriculture College at the University. University Land Income account revenues are used for the support and maintenance of the University.

The Omnibus Land Income account is administered by the Board of Charities and Reform. This account constitutes an emergency fund. Monies are allocated to the State Institutions for emergency upkeep, maintenance and repairs by the Board. Funds may not be used for administrative purposes.

The Permanent Land Income Fund began fiscal year 1981 with a cash balance of $4,320,257. During the year the fund received revenues of $20,351,281, and paid out $20,183,540 in transfers, warrants and non-expenditure transfers.

Schedule 43

# STATE OF WYOMING
## PERMANENT LAND INCOME FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 41001 | Bentonite Lease | $ 0 | $ 20,444 | $ 20,444 |
| 41003 | Big Horn State Park | 0 | 63,596 | 63,596 |
| 41004 | Coal Lease | 800,000 | 385,348 | (414,652) |
| 41009 | Grazing Lease | 3,400,000 | 1,633,160 | (1,766,840) |
| 41011 | Land Sales - Interest | 0 | 57,206 | 57,206 |
| 41013 | Miscellaneous Mineral Lease | 0 | 29,088 | 29,088 |
| 41015 | Oil and Gas Lease | 3,300,000 | 2,047,729 | (1,252,271) |
| 41020 | Share - Crop, Hay, Grain | 0 | 22,531 | 22,531 |
| 41021 | Sodium and Trona Lease | 0 | 33,253 | 33,253 |
| 41025 | Timber Sales | 0 | 72,684 | 72,684 |
| 41026 | Uranium Lease | 800,000 | 696,133 | (103,867) |
| 44003 | Interest - Capehart | 0 | 16,430 | 16,430 |
| 44005 | Government Agencies | 0 | 765,465 | 765,465 |
| 44006 | Int. Farm, Irrigation Dist.Loans | 7,000,000 | 5,743,548 | (1,256,452) |
| 44007 | Int. Repurchase Agreement | 1,000,000 | 0 | (1,000,000) |
| 44010 | Int. Other Wyoming Agencies | 700,000 | 91,718 | (608,282) |
| 44011 | Pool Fund Income Dist. | 3,000,000 | 7,227,199 | 4,227,199 |
| 44014 | Int. Wyoming Municipalities | 0 | 3,290 | 3,290 |
| 44020 | Interest - Corporate | 0 | 814,774 | 814,774 |
| 44099 | Distribution Accrued Income Rec. | 0 | 628,111 | 628,111 |
| 90000 | Non Revenue Receipts | 0 | (425) | (425) |
|  | TOTAL REVENUE | $ 20,000,000 | $ 20,351,282 | $ 351,282 |

| Account No. | Account |  |  |  |
|---|---|---|---|---|
| 005-015 | Common School Land Income | $ 20,000,000 | $ 18,554,124 | $ (1,445,876) |
| 067-001 | Agriculture College Income | 0 | 258,003 | 258,003 |
| 067-002 | University Land Income | 0 | 703,925 | 703,925 |
| 080-001 | Omnibus Land Income | 0 | 835,230 | 835,230 |
|  | TOTAL REVENUE | $ 20,000,000 | $ 20,351,282 | $ 351,282 |

## STATE OF WYOMING
## PERMANENT LAND INCOME FUND
## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
For Fiscal Year Ended June 30, 1981

| Account No. | Account | Reserve For Encumbrances Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) To Fund Balance | FY 1981 Planned Expenditure | FY 1981 Expenditures | FY 1981 Encumbrances | FY 1981 Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|
| 005-015 | Common School Land Income Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 20,000,000 | $ 18,904,068 | $ 0 | $ 1,095,932 |
| 067-001 | Agric. College Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 067-002 | University Land Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080-001 | Ominbus Land Income | | | | | | | | |
| 088 | Women's Center | 208,867 | $ 208,867 | $ 0 | 0 | $ 57,272 | 57,272 | 0 | 0 |
| | Women's Center | 0 | 0 | 0 | 0 | 3,000 | 3,000 | 0 | 0 |
| 091 | Girls' School Supportive Services | 0 | 0 | 0 | 0 | 20,000 | 20,000 | 0 | 0 |
| 093 | Industrial Institute | | | | | | | | |
| | Sewer | 2,400 | 210 | 2,190 | 0 | 0 | 0 | 0 | 0 |
| | Gym Repair | 41,233 | 41,091 | 142 | 0 | 0 | 0 | 0 | 0 |
| | Reroof Old Gym | 0 | 0 | 0 | 0 | 18,500 | 18,500 | 0 | 0 |
| | Water Well Repair | 0 | 0 | 0 | 0 | 4,500 | 4,019 | 0 | 481 |
| 094 | Pioneer Home | 11,649 | 11,649 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Ramp | 168 | 0 | 0 | 168 | 0 | 0 | 0 | 0 |
| 095 | State Hospital Cell Door | 5,049 | 0 | 5,049 | 0 | 0 | 0 | 0 | 0 |
| | Storm Windows | 0 | 0 | 0 | 0 | 48,400 | 26,074 | 22,326 | 0 |
| 097 | Soldiers' & Sailors' Home Construction | 450,000 | 0 | 450,000[1] | 0 | 0 | 0 | 0 | 0 |
| 099 | Penitentiary Dental | 4,170 | 894 | 3,276 | 0 | 0 | 0 | 0 | 0 |
| | Johnson Hall-Evans | 0 | 0 | 0 | 0 | 74,000 | 70,057 | 3,943 | 0 |
| | TOTAL | $ 723,536 | $ 262,711 | $ 460,657 | $ 168 | $ 20,225,672 | $ 19,102,990 | $ 26,269 | $ 1,096,413 |

[1] $450,000 Soldiers' and Sailors' Home Construction 1978 S. L. Chapter 2 Sec. 2 (a)

# STATE OF WYOMING
# PERMANENT LAND INCOME FUND
# STATEMENT OF RECEIPTS AND DISBURSEMENTS
## For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 005-015 | Common School Land Income Fund | $ 1,940,319 | $ 11,801,351 | $ 6,752,772 | $ 0 | $ 18,904,068 | $ 0 | $ 1,590,374 |
| 067-001 | Agriculture College Land Income Fund | 67,969 | 170,843 | 87,159 | 213,079 | 0 | 0 | 112,892 |
| 067-002 | University Land Income Fund | 94,440 | 335,683 | 368,243 | 604,761 | 0 | 0 | 193,605 |
| 080-001 | Omnibus Land Income Fund | 2,217,529 | 187,889 | 647,341 | 0 | 0 | 461,632 | 2,591,127 |
| | TOTAL | $ 4,320,257 | $ 12,495,766 | $ 7,855,515 | $ 817,840 | $ 18,904,068 | $ 461,632 | $ 4,487,998 |

Schedule 46

# STATE OF WYOMING
## PERMANENT LAND INCOME FUND
## ANALYSIS OF CHANGES IN FUND BALANCE
### For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $ 3,596,731 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedule 43 & 44 Col. 6) | $ 1,248,292 | |
| Non-sufficient Funds Checks Uncollected | 630 | |
| Non-Expenditure Transfers (Schedule 45 Col. 6) | (817,840) | |
| Reserve for Encumbrances for Prior Year Cancelled (Schedule 44, Col. 4) | 168 | |
| Accrued Revenue Due From Permanent Land Fund[1] | 4,504,795 | |
| | | 4,936,045 |
| | | $ 8,532,776 |
| Less: | | |
| Allocated to projects by Board of Charities and Reform (Schedule 44 Column 7) | | 26,269 |
| Fund Balance June 30, 1981 | | $ 8,506,507 |

[1] Investments are made from the Permanent Land Fund. Interest income from these Funds is due to the Permanent Land Income Fund.

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Schedule 47

# STATE OF WYOMING
## PERMANENT LAND INCOME FUND
## BALANCE SHEET
### June 30, 1981

| | |
|---|---|
| ASSETS: | |
| Cash With Treasurer[1] | $ 4,487,998 |
| Non-Sufficient Funds Checks | 640 |
| Accrued Income Due From Permanent Land Fund[2] | 4,036,339 |
| Interest Received Due From Permanent Land Fund[2] | 468,456 |
| TOTAL ASSETS | $ 8,993,433 |
| | |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| RESERVES: | |
| Reserve for Encumbrances (Schedule 44 Col. 3 & 7) | $ 486,926 |
| Fund Balance June 30, 1981 | 8,506,507 |
| TOTAL LIABILITIES, RESERVES, & FUND BALANCE | $ 8,993,433 |

[1] See Note 1, Page 94

[2] See Note 2, Page 94

## THE PERMANENT WYOMING MINERAL TRUST FUND

This fund came into existence in 1974 as an amendment to the Constitution of the State of Wyoming by adding to Article 15 a new Section 19. The amendment provided a one and one-half percent (1½%) excise tax on coal, petroleum, natural gas, oil shale and such other minerals as designated by the Legislature. The 1977 Legislature added an additional one-half percent (½%) of excise on these minerals to be deposited to this fund. The proceeds from this tax are deposited to the Permanent Wyoming Mineral Trust Fund, and the fund must remain inviolate. Monies in the fund are invested and then on an annual basis, interest earnings are transferred to the State's General Fund. The proceeds of the fund constitute a permanent or perpetual trust fund which shall be invested or loaned to political subdivisions of the State as directed by the Legislature.

During fiscal year 1981, the Permanent Wyoming Mineral Trust Fund increased by $58,896,509, ending with a cash balance of $208,208,577.

Schedule 48

## STATE OF WYOMING
## PERMANENT WYOMING MINERAL TRUST FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
### For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 13001 | Severance Tax - Coal | $ 0 | $ 14,264,455 | $ 14,264,455 |
| 13003 | Severance Tax - Trona | 0 | 2,177,817 | 2,177,817 |
| 13004 | Severance Tax - Uranium | 0 | 1,332,586 | 1,332,586 |
| 13005 | Severance Tax - Stripper Oil | 0 | 2,568,585 | 2,568,585 |
| 13008 | Severance Tax - Oil | 0 | 23,022,303 | 23,022,303 |
| 13009 | Severance Tax - Gas | 0 | 9,232,163 | 9,232,163 |
| 44000 | Income From Investments | 0 | 24,589,664 | 24,589,664 |
|  | TOTAL REVENUE | $ 0 | $ 77,187,573 | $ 77,187,573 |

Schedule 49

# STATE OF WYOMING
# PERMANENT WYOMING MINERAL TRUST FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
### For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 004-100 | Permanent Wyoming Mineral Trust Fund | $155,728,479 | $ 68,647,838 | $ 2,253,635 | $ 18,291,064 | $ 0 | $ 130,311 | $208,208,577 |
| | TOTAL | $155,728,479 | $ 68,647,838 | $ 2,253,635 | $ 18,291,064 | $ 0 | $ 130,311 | $208,208,577 |

## STATE OF WYOMING

Schedule 50

## PERMANENT WYOMING MINERAL TRUST FUND
## ANALYSIS OF CHANGES IN FUND BALANCE
### For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $155,731,003 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedule 48) | $ 77,187,573 | |
| Non-Expenditure Transfers | (18,291,064) | |
| | | 58,896,509 |
| Fund Balance June 30, 1981 | | $214,627,512 |

## STATE OF WYOMING

Schedule 51

## PERMANENT WYOMING MINERAL TRUST FUND
## BALANCE SHEET
### June 30, 1981

| | | |
|---|---|---|
| ASSETS: | | |
| Cash With Treasurer[1] | $(11,622,301) | |
| Investment (at Cash or Amortized)[2] | 219,830,878 | |
| Total Cash and Investments (Schedule 49 Col.7) | | $208,208,577 |
| Accrued Interest[3] | | 6,415,998 |
| Accounts Receivable | | 2,937 |
| Total Assets | | $214,627,512 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| Fund Balance June 30, 1981 | | $214,627,512 |
| Total Liabilities, Reserves and Fund Balance | | $214,627,512 |

[1] See Note 1, Page 94

[2] See Note 2, Page 94

[3] See Note 3, Page 94

Schedule 52

# STATE OF WYOMING
# PERMANENT WYOMING MINERAL TRUST FUND
## HISTORY OF REVENUE TO TRUST FUND
### Fiscal Year 1975 through Fiscal Year 1981

| | FY 1975<br>1½% | FY 1976<br>2% | FY 1977<br>2% | FY 1978<br>2% | FY 1979<br>2% | FY 1980<br>2% | FY 1981<br>2% |
|---|---|---|---|---|---|---|---|
| Fund Balance Beginning FY | $ 0 | $ 9,432,338 | $ 28,861,290 | $ 51,706,339 | $ 78,512,628 | $115,050,215 | $155,731,003 |
| Less Accounts Receivable | | | | | | | 2,524 |
| Cash Balance | | | | | | | $155,728,479 |
| Income - Severance Taxes: | | | | | | | |
| 13001 Coal | $ 547,615 | $ 1,413,170 | $ 2,493,126 | $ 4,120,355 | $ 7,940,144 | $ 10,224,515 | $ 14,264,455 |
| 13003 Trona | 341,900 | 670,759 | 885,575 | 1,232,085 | 1,573,203 | 1,595,878 | 2,177,817 |
| 13004 Uranium | 0 | 0 | 0 | 130,594 | 2,030,827 | 1,463,931 | 1,332,586 |
| 13005 Stripper Oil | 577,118 | 670,560 | 983,580 | 1,097,811 | 1,283,612 | 1,402,424 | 2,568,585 |
| 13006 Precious Metals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13007 Other Valuable Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13008 Oil | 6,851,879 | 15,734,064 | 16,727,361 | 17,492,267 | 19,163,255 | 20,686,902 | 23,022,303 |
| 13009 Gas | 752,022 | 1,302,203 | 1,755,408 | 2,733,177 | 4,546,546 | 5,307,138 | 9,232,163 |
| TOTAL PERMANENT INCREASE TO FUND | $ 9,070,534 | $ 19,790,756 | $ 22,845,050 | $ 26,806,289 | $ 36,537,587 | $ 40,680,788 | $ 52,597,909 |
| Add: | | | | | | | |
| Interest Income Received: | | | | | | | |
| 44011 Pool Interest | $ 361,804 | $ 342,153 | $ 1,387,002 | $ 328,677 | $ 108,882 | $ 1,206,604 | $ 2,200,019 |
| 44000 Interest - Investments | 0 | 0 | 1,242,992 | 3,154,512 | 6,607,500 | 10,785,514 | 16,091,045 |
| TOTAL INTEREST INCOME | $ 361,804 | $ 342,153 | $ 2,629,994 | $ 3,483,189 | $ 6,716,382 | $ 11,992,118 | $ 18,291,064 |
| Less: | | | | | | | |
| Net Amortization Premium and Discount | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 117,811 |
| Interest Transferred to General Fund | 0 | 703,957 | 2,629,995 | 3,483,189 | 6,716,382 | 11,992,118 | 18,219,064 |
| Cash and Investment Balance | $ 9,432,338 | $ 28,856,916 | $ 51,705,830 | $ 78,512,119 | $115,047,691 | $155,728,479 | $208,208,577 |
| Accrued Interest | 0 | 0 | 0 | 0 | 0 | 0 | 6,415,998 |
| Accounts Receivable | 0 | 4,374 | 509 | 509 | 2,524 | 2,524 | 2,937 |
| FUND BALANCE END FY | $ 9,432,338 | $ 28,861,290 | $ 51,706,339 | $ 78,512,628 | $115,050,215 | $155,731,003 | $214,627,512 |

# THE UNIVERSITY OF WYOMING FUND

The University of Wyoming Fund was created by Section 6 of Chapter 16, Session Laws of Wyoming, 1974. The fund was created, "for the support and maintenance of the University of Wyoming and shall be used to account for all money deposited by the trustees of the University and any interest accruing thereto. Money may be disbursed and expended from the fund as provided by Section 9-7-604 of the Statutes."

During fiscal year 1981, this fund received revenue of $17,365,793. Disbursements and non-expenditure transfers of $18,989,875 reduced the cash balance to $4,767,335 at the close of the year.

Schedule 53

## STATE OF WYOMING
## UNIVERSITY FUND
## STATEMENT OF REVENUE – ESTIMATED AND ACTUAL
### For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 41007 | Federal Mineral Royalty | $ 0 | $ 7,993,379 | $ 7,993,379 |
| 44011 | Interest-Pool Funds | 0 | 665.594 | 665,594 |
| 52076 | Student Fees | 0 | 7,590,243 | 7,590,243 |
| 53026 | Agriculture Sales | 0 | 289,685 | 289,685 |
| 59002 | Athletic Income | 0 | 818,909 | 818,909 |
| 50000 | Misc. Charges for Sales & Services | 0 | 7,983 | 7,983 |
| | TOTAL REVENUE | $ 0 | $ 17,365,793 | $ 17,365,793 |

| Account No. | Account | | | |
|---|---|---|---|---|
| 067-012 | Resident Instruction | $ 0 | $ 9 006,677 | $ 9,006,677 |
| 067-050 | Excess Royalty Fund & Research | 0 | 8,359,116 | 8,359,116 |
| | TOTAL REVENUE | $ 0 | $ 17,365,793 | $ 17,365,793 |

# STATE OF WYOMING
## UNIVERSITY FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt by Cash | Receipt by Transfer | Non Expenditure Transfer | Disbursement by Warrant | Disbursement by Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 067-012 | Resident Instruction | $ 1,812,081 | $ 8,706,819 | $ 299,858 | $ 9,445,205 | $ 299,858 | $ 0 | $ 1,073,695 |
| 067-050 | Excess Royalty Fund and Research | 4,549,336 | 0 | 8,359,116 | 9,214,812 | 0 | 0 | 3,693,640 |
| | TOTAL | $ 6,361,417 | $ 8,706,819 | $ 8,658,974 | $ 18,660,017 | $ 299,858 | $ 0 | $ 4,767,335 |

Schedule 55

# STATE OF WYOMING
# UNIVERSITY FUND
# ANALYSIS OF CHANGE IN FUND BALANCE
## For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $ 6,361,417 |
| Add: | | |
| Excess (Deficiency) of Revenue Over Expenditures (Schedule 53 and 54) | $ 17,065,935 | |
| Non-Expenditure Transfers (Schedule 54, column 4) | (18,660,017) | |
| Total Deficiency | | $ (1,594,082) |
| Less: | | |
| Due to General Fund | | $ 404,200 |
| Fund Balance June 30, 1981 | | $ 4,363,135 |

Schedule 56

# STATE OF WYOMING
# UNIVERSITY FUND
# BALANCE SHEET
## June 30, 1981

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 54, column 7) | $ 4,767,335 |
| Imprest Cash | 50,000 |
| TOTAL ASSETS | $ 4,817,335 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Liabilities: | |
| Due to Treasurer | $ 50,000 |
| Due to General Fund | 404.200 |
| Fund Balance June 30, 1981 | $ 4,363,135 |
| TOTAL LIABILITIES, RESERVES & FUND BALANCE | $ 4,817,335 |

# THE INTRAGOVERNMENTAL FUND

The Intragovernmental Fund is used to finance and account for services and commodities furnished by State government units which are entirely or predominantly self-supporting from charges to other State government units for the services and commodities. Currently, there are only two State agencies using this fund, the Department of Administration and Fiscal Control (DAFC) and the Aeronautics Commission.

The Aeronautics Commission receives revenue to this fund from flight services performed for other State agencies. Agencies are billed for these services, and payments are deposited via transfer to this fund. Revenue is used for the maintenance, repair and upkeep of State aircraft, as well as provisions for depreciation.

Revenue coming into the fund as a result of DAFC operations is very diversified. The largest source is charges for computer services while telecommunication charges were next. Other significant charges included motor vehicle services, warehouse supplies and central duplicating and copy charges.

Some of the above services required an initial advance from the General Fund to provide the working capital needed. The servicing governmental unit was expected to recover the costs of operation including provisions for depreciation of facilities and equipment, as well as overhead allocations. The overhead recoveries were to be applied against the initial advance, and once the advance was repaid, future overhead collections were to be deposited to the General Fund.

Activity in this Fund during fiscal year 1981, included: revenue of $15,147,269, disbursements of $13,611,941, and transfers and non-expenditure items of [illegible]. The Fund ended the year on June 30, 1981, with a cash balance of $2,475,088.

## STATE OF WYOMING

Schedule 57

## INTRAGOVERNMENTAL FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 45000 | Use of Property and Money | $ 0 | $ 652 | $ 652 |
| 55001 | Computer Services | 6,670,447 | 6,784,212 | 113,765 |
| 55005 | Flight Services | 140,181 | 138,169 | (2,012) |
| 55006 | Telephone Services | 2,580,857 | 2,897,549 | 316,692 |
| 55008 | Motor Vehicle Services | 796,792 | 1,432,615 | 635,823 |
| 55009 | Central Warehouse Supply Sales | 1,153,865 | 936,810 | (217,055) |
| 55010 | Copy Charges Central Duplicating | 697,927 | 743,445 | 45,518 |
| 55011 | Central Duplicating Services | 1,063,227 | 1,091,794 | 28,567 |
| 66004 | Trust and Agency Fund | 1,269,083 | 1,115,066 | (154,017) |
| 60000 | Misc. Revenue From Others | 4,827 | 1,193 | (3,634) |
| 91002 | Current Year Recoveries | 0 | 5,764 | 5,764 |
| | TOTAL REVENUE | $ 14,377,206 | $ 15,147,269 | $ 770,063 |

| Account No. | Account | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 006-007 | Data Services Division | $ 7,173,061 | $ 7,287,049 | $ 113,988 |
| 006-010 | Motor Vehicle Management | 1,456,908 | 1,946,581 | 489,673 |
| 006-012 | Supply System Warehouse | 1,153,865 | 939,028 | (214,837) |
| 006-084 | Central Duplicating | 1,872,334 | 1,938,241 | 65,907 |
| 006-085 | Telecommunications | 2,580 857 | 2,898,201 | 317,344 |
| 009-003 | Aeronautics Operational Services | 140,181 | 138,169 | (2,012) |
| | TOTAL REVENUE | $ 14,377,206 | $ 15,147,269 | $ 770,063 |

Schedule 58

# STATE OF WYOMING

## INTRAGOVERNMENTAL FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

For Fiscal Year Ended June 30, 1981

| Account No. | Account | Reserve for Encumbrances FY1980 | Expenditures FY1980 | Encumbrances FY1980 | Credit To Fund Balance | Appropriation FY1981 | Expenditure FY1981 | Encumbrances FY1981 | Unencumbered Balance FY 1981 |
|---|---|---|---|---|---|---|---|---|---|
| 006-007 | Data Services Division | $ 963,662 | $ 958,862 | $ 0 | $ 4,800 | $ 6,209,399 | $ 6,044,938 | $ 77,016 | $ 87,445 |
| 006-010 | Motor Vehicle Mgmt. | 10,414 | 7,893 | 0 | 2,521 | 1,634,029 | 1,424,215 | 94,736 | 115,078 |
| 006-012 | Supply System Warehouse | 113,473 | 96,946 | 1,064 | 15,463 | 1,040,392 | 760,179 | 69,858 | 210,355 |
| 006-084 | Central Duplicating | 140,002 | 136,059 | 2,316 | 1,627 | 1,775,120 | 1,685,582 | 30,911 | 58,627 |
| 006-085 | Telecommunications | 222,969 | 222,677 | 0 | 292 | 3,138,180 | 2,844,567 | 259,025 | 34,588 |
| 009-003 | Aeronautics Operational Serv. | 1,808 | 1,808 | 0 | 0 | 138,373 | 75,338 | 0 | 63,035 |
| | TOTAL | $ 1,452,328 | $ 1,424,245 | $ 3,380 | $ 24,703 | $ 13,935,493 | $ 12,834,819 | $ 531,546 | $ 569,128 |

Schedule 59

## STATE OF WYOMING
## INTRAGOVERNMENTAL FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
## For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 006-007 | Data Services Division | $ 1,300,862 | $ 39,910 | $ 7,247,139 | $ 357,098 | $ 6,765,409 | $ 238,392 | $ 1,227,012 |
| 006-010 | Motor Vehicle Management | 286,139 | 5,798 | 1,940,783 | 450,038 | 1,109,170 | 322,938 | 350,574 |
| 006-012 | Supply System Warehouse | 149,860 | 104,626 | 834,402 | 0 | 837,505 | 19,619 | 231,764 |
| 006-084 | Central Duplicating | 314,290 | 76,381 | 1,861,860 | 56,987 | 1,756,867 | 64,774 | 373,903 |
| 006-085 | Telecommunications | 268,667 | 435,750 | 2,462,451 | 28,328 | 3,065,844 | 1,400 | 71,296 |
| 006-088 | Office Machine Repair | 1,578 | 0 | 0 | 1,578 | 0 | 0 | 0 |
| 009-003 | Aeronautics Operational Services | 160,116 | 442 | 137,727 | 0 | 77,146 | 0 | 221,139 |
|  | TOTAL | $ 2,481,512 | $ 662,907 | $ 14,484,362 | $ 894,029 | $ 13,611,941 | $ 647,123 | $ 2,475,688 |

Schedule 60

## STATE OF WYOMING
## INTRAGOVERNMENTAL FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
### For Fiscal Year Ended June 30, 1981

| | | | |
|---|---|---|---|
| Fund Balance July 1, 1980 | | | $ 979,184 |
| Add: | | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedule 57 & 58 column 6) | | $ 2,312,451 | |
| Credit to Fund Balance | | 24,702 | |
| Non-Expenditure Transfer | | (894,029) | $ 1,443,124 |
| | | | $ 2,422,308 |
| Less: | | | |
| Reserve for Encumbrances | | $ 531,546 | |
| Unencumbered Balance Available for FY 1982 | $ 569,128 | | |
| Less Excess Revenue over Estimate (schedule 57 Col.3) | 770,063 | (200,935) | 330,611 |
| Fund Balance June 30, 1981 | | | $ 2,091,697 |

Schedule 61

## STATE OF WYOMING
## INTRAGOVERNMENTAL FUND
## BALANCE SHEET
### June 30, 1981

| | | | |
|---|---|---|---|
| ASSETS: | | | |
| Cash (Schedule 59, Column 7) | | | $ 2,475,688 |
| TOTAL ASSETS | | | $ 2,475,688 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | | |
| Liabilities: | | | |
| Due to General Fund | | | $ 50,000 |
| Reserves: | | | |
| Reserve for Encumbrances | | $ 534,926 | |
| Unencumbered Balance Available For FY 1982 | $ 569,128 | | |
| Excess Revenue over Estimate | 770,063 | $ (200,935) | |
| | | | $ 333,991 |
| Fund Balance June 30, 1981 | | | $ 2,091,697 |
| Total Liabilities, Reserve and Fund Balance | | | $ 2,475,688 |

Created by Section 9-7-504(o) of the Wyoming Statutes, this fund is used to finance and account for the acquisition of commodities, and for operation and maintenance of programs which are entirely self-supporting from charges to the general public or institutional clients. Profits from institutional operations are used tc replenish inventories. Profits from liquor sales are transferred to the General Fund after provisions are made for increased inventories and servicing facilities.

Prior to fiscal year 1977, the fund was utilized by only one State government agency, the Wyoming Liquor Commission. During the current year, eight agencies used this fund. Revenue of $37,227,484 was deposited into the fund during the year, while disbursements, transfers and non-expenditure transfers of $36,276,511 was paid out of the fund. A cash balance of $3,204,486 remained at the close of the year.

# STATE OF WYOMING

Schedule 62

## ENTERPRISE FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

### For Fiscal Year Ended June 30, 1981

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 46011 | Interest - Pool | $ 0 | $ 9,334 | $ 9,334 |
| 50000 | Charge for Sales and Services | 0 | 482,552 | 482,552 |
| 60000 | Revenue from Others | 0 | 735,333 | 735,333 |
| 95011 | Liquor Commission Collection | 38,470,021 | 36,008,425 | (2,461,596) |
| 99990 | Insufficient Checks | 0 | (8,160) | (8,160) |
| | TOTAL REVENUE | $ 38,470,021 | $ 37,227,484 | $ (1,242,537) |

| Account No. | Account | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 050-001 | Administration | $ 970,021 | $ 885,000 | $ (85,021) |
| 050-002 | Liquor Sales and Purchases | 37,500,000 | 35,850,371 | (1,649,629) |
| 089-089 | Wyoming Honor Farm | 0 | 24,102 | 24,102 |
| 091-091 | Girls' School Canteen Fund | 0 | 9,875 | 9,875 |
| 093-093 | Industrial Institute Canteen Fund | 0 | 25,434 | 25,434 |
| 095-095 | State Hospital Canteen Fund | 0 | 166,100 | 166,100 |
| 096-096 | State Training School Canteen Fund | 0 | 37,699 | 37,699 |
| 097-097 | Soldiers' & Sailors' Home Special Acct. | 0 | 7,925 | 7,925 |
| 099-099 | Penitentiary Canteen Fund | 0 | 220,978 | 220,978 |
| | TOTAL REVENUE | $ 38,470,021 | $ 37,227,484 | $ (1,242,537) |

Schedule 63

# STATE OF WYOMING
## ENTERPRISE FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
For Fiscal Year Ended June 30, 1981

| Account No. | Account | Account Cash Balance 7/1/80 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/81 |
|---|---|---|---|---|---|---|---|---|
| 050-001 | Administration | $ 24,692 | $ 0 | $ 885,000 | $ 0 | $ 673,897 | $ 203,402 | $ 32,393 |
| 050-002 | Liquor Sales and Purchases | 2,139,227 | 35,850,265 | 106 | 4,930,607 | 29,965,938 | 0 | 3,093,053 |
| 089-089 | Wyoming Honor Farm | 2,641 | 23,861 | 241 | 0 | 25,508 | 0 | 1,235 |
| 091-091 | Girls' School Canteen Fund | 1,409 | 9,486 | 389 | 0 | 8,803 | 0 | 2,481 |
| 093-093 | Industrial Institute Canteen Fund | 4,622 | 25,092 | 342 | 0 | 26,964 | 0 | 3,092 |
| 095-095 | State Hospital Canteen Fund | 50,034 | 161,712 | 4,388 | 38,561 | 136,254 | 0 | 41,319 |
| 096-096 | Training School Canteen Fund | 11,388 | 36,417 | 1,282 | 0 | 29,183 | 0 | 19,904 |
| 097-097 | Soldiers' and Sailors' Home Special Acct. | 2,979 | 7,586 | 339 | 0 | 6,603 | 4 | 4,297 |
| 099-099 | Penitentiary Canteen Fund | 16,421 | 218,399 | 2,579 | 0 | 230,587 | 100 | 6,712 |
|  | TOTAL | $ 2,253,413 | $ 36,332,818 | $ 894,666 | $ 4,969,168 | $ 31,103,737 | $ 203,506 | $ 3,204,486 |

Schedule 64

# STATE OF WYOMING
## ENTERPRISE FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
For Fiscal Year Ended June 30, 1981

| | | |
|---|---|---|
| Fund Balance July 1, 1980 | | $ 2,256,125 |
| Add: | | |
| Excess (Deficiency) of Revenue Over Expenditures (Schedule 63) | $ 5,920,241 | |
| Non-Sufficient Funds Checks | 8,160 | |
| Non-Expenditure Transfers (Schedule 63) | (4,969,168)[1] | |
| Total Additions | | $ 959,233 |
| Fund Balance June 30, 1981 | | $ 3,215,358 |

---

[1] Includes Profit and Liquor Taxes Transmitted to General Fund

| | |
|---|---|
| Includes Profit and Liquor Taxes Transmitted to General Fund | $ 4,045,607 |
| Administrative Expense Liquor Commission | 885,000 |
| State Hospital Canteen Funds to Finance General Fund Account 095 | 8,733 |
| State Hospital Canteen Funds Transmitted to General Fund Account 000 | 29,828 |

Schedule 65

# STATE OF WYOMING
## ENTERPRISE FUND
## BALANCE SHEET
June 30, 1981

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 63, column 7) | $ 3,204,486 |
| Non-Sufficient Funds Checks | 10,872 |
| Petty Cash | 440 |
| Total Assets | $ 3,215,798 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Liabilities: | |
| Due to Treasurer | $ 440 |
| Fund Balance June 30, 1981 | $ 3,215,358 |
| Total Liabilities, Reserves & Fund Balance | $ 3,215,798 |

Schedule 66

# STATE OF WYOMING
## STATEMENT OF OUTSTANDING BONDS
June 30, 1981

| Special Obligation Bonds | Date of Issue | Maturity Serially | Rate of Interest | Amount Authorized | Amount Issued | Amount Paid | Amount Outstanding | *Authority **Secured by Lien on: |
|---|---|---|---|---|---|---|---|---|
| University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74 | Jan. 15, 1974 | June 1, 1974<br>June 1, 2000 | 5.40% | $35,260,000 | $35,260,000 | $1,085,000 | $34,175,000 | *Ch. 206, S.L. 1967 |
| University of Wyoming Facilities Improvement Revenue Bonds Series 6/1/75A | June 1, 1975 | Dec. 1, 1976<br>Dec. 1, 1995 | 6% to 8% | 3,230,000 | 3,230,000 | 460,000 | 2,770,000 | *Ch. 182, S.L. 1975 |
| University of Wyoming Special Purpose Revenue Bond, Second Lien Series 1978 | June 1, 1978 | June 1, 1988 Prior Optional After June 1, 1983 | 5.50% to 6.70% | 7,365,000 | 7,365,000 | -0- | 7,365,000 | *Chapter 9, Session Laws of Wyoming, 1978 |
| | | | | Series 1/15/74, 6/1/75A, and 1978 Secured by: | | | | **Dormitories, Apartments & other housing facilities, cafeterias, dining halls & other food service facilities, student union other student activities facilities; store; Sales & Serv. Fund; Univ Perm Land Fund; Government Royalty Fund. |
| University Subtotal -- Non Refunded Bond Series | | | | $45,855,000 | $45,855,000 | $1,545,000 | $44,310,000 | |

## STATE OF WYOMING

## STATEMENT OF OUTSTANDING BONDS (Continued)

June 30, 1981

| Special Obligation Bonds | Date of Issue | Maturity Serially | Rate of Interest | Amount Authorized | Amount Issued | Amount Paid | Amount Outstanding | *Authority **Secured by Lien on: |
|---|---|---|---|---|---|---|---|---|
| | | **The following Bonds were refunded in January, 1974, and are now secured by Government Securities held in escrow. | | | | | | |
| University of Wyoming Dormitory & Dining Revenue Bonds, Series 1965 | June 1, 1965 | June 1, 1969<br>June 1, 2008 | 3.7%<br>to<br>4.3% | $9,600,000 | $9,600,000 | $2,495,000 | $7,105,000 | *Ch. 81, S. L. 1965 |
| University of Wyoming Refunding & Improvement Revenue Bonds, Series 1967 | June 1, 1967 | June 1, 1967<br>June 1, 2000 | 3.75%<br>to<br>5.75% | 24,795,000 | 24,795,000 | 5,960,000 | 18,835,000 | *Ch. 206 & 225 S.L. 1967 |
| University of Wyoming Dormitory & Dining Refunding Revenue Bonds, Series 1970 | Feb. 1, 1970 | June 1, 1971<br>June 1, 1980 | 7% | 180,000 | 180,000 | 180,000 | -0- | *Ch. 206 S.L. 1965 |
| Facilities Improvement Revenue Bonds, Series 2/1/71 | Feb. 1, 1971 | June 1, 1972<br>June 1, 1986 | 4.5%<br>to<br>5% | 1,000,000 | 1,000,000 | 500,000 | 500,000 | *Ch. 135 S. L. 1969 |
| Facilities Improvement Revenue Bonds, Series 10/1/71 | Oct. 1, 1971 | June 1, 1973<br>June 1, 1989 | 4.25%<br>to<br>5% | 2,500,000 | 2,500,000 | 985,000 | 1,515,000 | *Ch. 37 & 63 S. L. 1971 |
| | | | | Series 1965 Secured by: | | | | **Profits from Buildings Erected |
| | | | | Series 1967, 2/1/71 and 10/1/71 Secured by: | | | | **Dormitories, Apartments, & other housing facilities; cafeterias, dining halls & other food service facilities; student union & other student activities facilities; store, Sales & Serv. Fund, Univ. Perm Land Fund; Government Royalty Fund. |
| University Subtotal --Refunded Bond Series | | | | $38,075,000 | $38,075,000 | $10,120,000 | $27,955,000 | |
| UNIVERSITY TOTAL | | | | $83,930,000 | $83,930,000 | $11,665,000 | $72,265,000 | |

# STATE OF WYOMING
## STATEMENT OF OUTSTANDING BONDS (Continued)
## June 30, 1981

| Special Obligation Bonds | Date of Issue | Maturity Serially | Rate of Interest | Amount Authorized | Amount Issued | Amount Paid | Outstanding | *Authority<br>**Secured by Lien on |
|---|---|---|---|---|---|---|---|---|
| Capitol Building Commission Capitol Improvement Fund Revenue Bonds | 5/1/68 | 5/1/68<br>5/1/96 | 3% | $ 245,000 | $ 245,000 | $ 145,000 | $ 100,000 | *Ch. 113, S.L. 1965<br>**Rental Income from Buildings on property |
| Wyoming State Office Building Revenue Bonds | 5/1/72 | 5/1/74<br>5/1/88 | 4.5% | 5,400,000 | 4,750,000 | 2,100,000 | 2,650,000 | *Ch.249, Sec. 3, S.L.1971 |
| Wyoming Capital Facilities Bonds, Series A | 8/1/77 | 1/1/78 | N.I.C. 4.925% | 100,000,000[1] | 27,645,000 | 13,815,000 | 13,830,000[2] | *Ch.155, Sec. 1 (d), S.L.1977<br>**Rental Income and Excise Tax Revenue |
| State Sub-Total | | | | $105,645,000 | $ 32,640,000 | $ 16,060,000 | $ 16,580,000 | |
| TOTAL ALL BONDED DEBT | | | | $189,575,000 | $116,570,000 | $ 27,725,000 | $ 88,845,000 | |

---

[1] Chapter 159, S.L., 1979, 39-6-306(b) (i) and (ii), (c) and (d) repealed

[2] Funded with Escrow Account, Ch. 48, S.L. 1978

# STATE OF WYOMING
# NOTES TO FINANCIAL STATEMENTS
# JUNE 30, 1981

## Note 1: Cash with Treasurer

The amount on deposit with the Treasurer, less Investments purchased for the specific account. Any cash balance on deposit with the Treasurer is invested in pool interest and receives interest twice yearly distributed from Pooled Interest.

## Note 2: Investments:

During the current fiscal year accrual accounting for Investments has been implemented. All Funds and Accounts with Investments purchased by the Treasurer for the use of the account are reported. Investments are recorded at par with premium and discount booked. Premium and discount are amortized monthly. The reports are prepared at cost or amortized value of Investments.

## Note 3: Accrued Revenue:

"Statement of Revenue - Estimated and Actual", "Balance Sheet", and "Analysis of Change in Fund Balance" is prepared on the accrual basis. These financial statements are not comparable to those issued in prior years due to these revisions. "Statement of Receipts and Disbursements" has not been changed and is comparable to those issued in prior years.

10/25/82 S8875- 1(4)A

# STATE OF WYOMING

1982

# ANNUAL REPORT
# of the

# STATE AUDITOR

**JAMES B. GRIFFITH**
**STATE AUDITOR**

**DAVID G. FERRARI**
**DEPUTY STATE AUDITOR**

July 1, 1981 through June 30, 1982

THE STATE OF WYOMING

**Wyoming State Auditor**

STATE CAPITOL BUILDING CHEYENNE, WYOMING 82002

JAMES B. GRIFFITH
STATE AUDITOR

DAVID G FERRARI
DEPUTY STATE AUDITOR

September 20, 1982

The Honorable Ed Herschler
Governor of Wyoming
Capitol Building
Cheyenne, WY 82002

Dear Governor Herschler:

In compliance with the provisions of Wyoming Statutes 9-2-103 and 9-2-313, I am pleased to submit the Annual Report of the State Auditor covering the affairs of my office and certain of the state's fiscal operations for the year ended June 30, 1982.

During FY 1982, total revenue to the General Fund was $363 million, while expenditures were slightly over $300 million. With a closing cash balance of $156,895,461 for FY 1982, the state's General Fund continues in an excellent position.

I welcome any questions you might have on the contents of this report, and offer the services of my staff to you and to the Legislature in their review of state fiscal programs.

Respectfully submitted,

James B. Griffith

James B. Griffith
State Auditor

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# INTRODUCTION

Auditing of mineral production on Wyoming and Federal Lands again highlighted activities of the State Auditor's Office in 1982. Utilizing three positions authorized by the 1981 Legislature for this function, supplemented by an additional accounting position vacated earlier, the program proved effective in collecting delinquent mineral royalties, as well as unpaid severance taxes for the state.

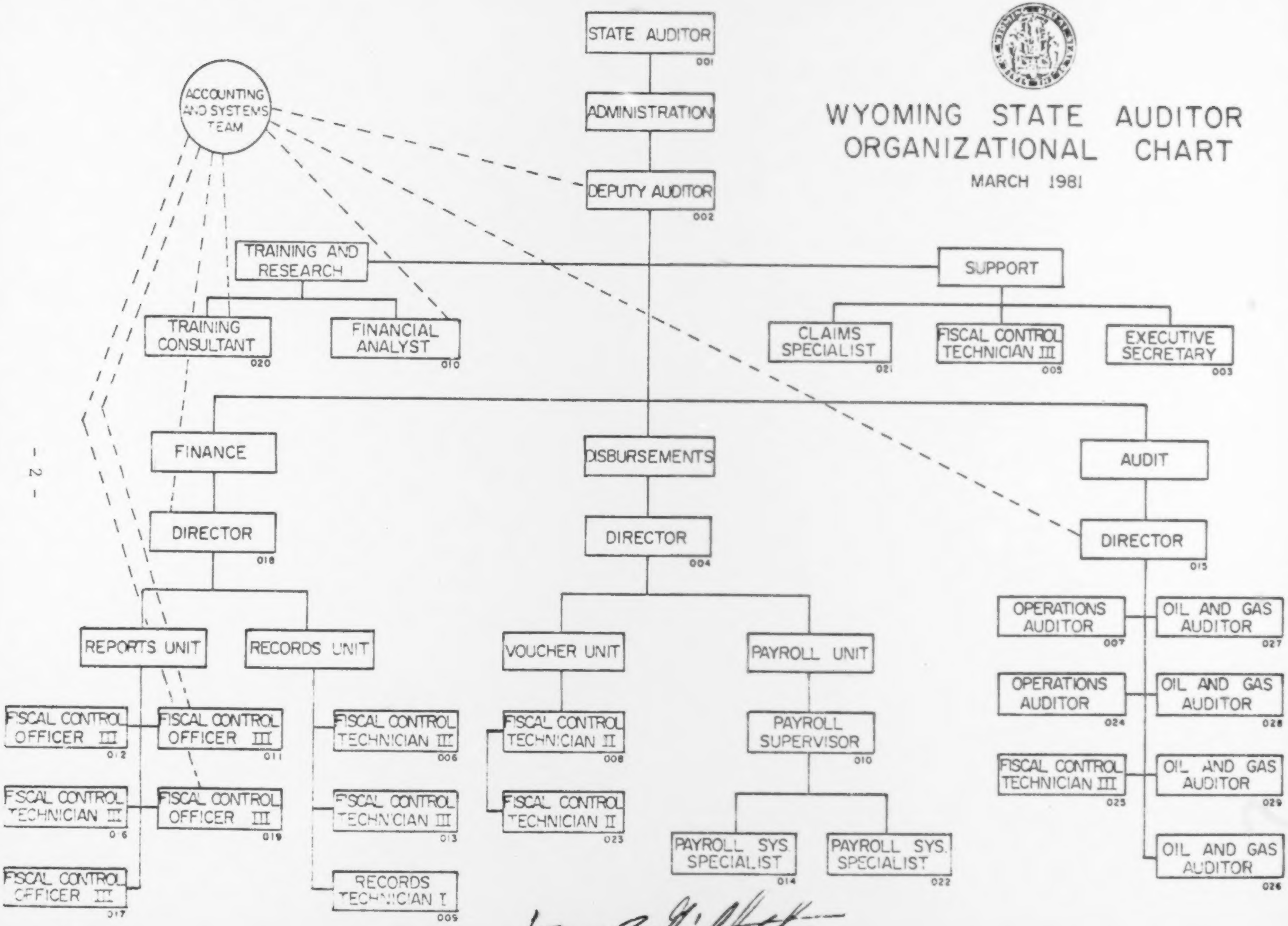
Wyoming became a pioneer in the auditing of federal mineral royalties. Through efforts of the State Auditor and Secretary of the Interior, James Watt, a Joint State/Federal Audit program was developed and implemented. Operating out of the Casper Minerals Management Services (MMS) office, previously known as U.S. Geological Survey, the program became a model from which other states have patterned their own joint audit programs.

Although the auditing of mineral producing companies has gained national attention in the collection of millions of dollars of delinquent royalties, this program was only one of several carried out by the office during the year. The office continued management of statewide accounting activities, pre-auditing of vouchers, transfers and other accounting documents, and processing and controlling the state's payroll activities. In conjunction with the state's payroll activities, utilizing existing staff, a Social Security Tax (FICA) Refund program was launched whereby all existing and previous employees of the state will receive, at their option, a refund of FICA taxes, paid while on sick leave, during the four-year period 1978 through 1981. The state's matching share will also be recovered and will total hundreds of thousands of dollars when finalized.

The office also continued its successful statewide training of all state employees holding accounting and fiscal technician and fiscal officer positions. This also involved development of an updated and condensed statewide accounting manual, describing and clarifying the Wyoming Uniform Accounting System (WUAS).

# WYOMING STATE AUDITOR ORGANIZATIONAL CHART

MARCH 1981


STATE AUDITOR 001
ADMINISTRATION
DEPUTY AUDITOR 002
ACCOUNTING AND SYSTEMS TEAM
TRAINING AND RESEARCH
TRAINING CONSULTANT 020
FINANCIAL ANALYST 010
SUPPORT
CLAIMS SPECIALIST 021
FISCAL CONTROL TECHNICIAN III 005
EXECUTIVE SECRETARY 003
FINANCE
DIRECTOR 018
REPORTS UNIT
RECORDS UNIT
FISCAL CONTROL OFFICER III 012
FISCAL CONTROL OFFICER III 011
FISCAL CONTROL TECHNICIAN III 016
FISCAL CONTROL OFFICER III 019
FISCAL CONTROL OFFICER III 017
FISCAL CONTROL TECHNICIAN III 006
FISCAL CONTROL TECHNICIAN III 013
RECORDS TECHNICIAN I 009
DISBURSEMENTS
DIRECTOR 004
VOUCHER UNIT
PAYROLL UNIT
FISCAL CONTROL TECHNICIAN II 008
FISCAL CONTROL TECHNICIAN II 023
PAYROLL SUPERVISOR 010
PAYROLL SYS. SPECIALIST 014
PAYROLL SYS. SPECIALIST 022
AUDIT
DIRECTOR 015
OPERATIONS AUDITOR 007
OIL AND GAS AUDITOR 027
OPERATIONS AUDITOR 024
OIL AND GAS AUDITOR 028
FISCAL CONTROL TECHNICIAN III 025
OIL AND GAS AUDITOR 029
OIL AND GAS AUDITOR 026

James B. Griffith

JAMES B. GRIFFITH, State Auditor

# OBJECTIVES

The administration program includes the pre-audit of all expenditure documents; operational post-audit of selected state agencies, Farm Loan grants and loans, and companies involved in natural resources production; preparation of the state's payroll; ongoing training, research, and investigative activities; and, management of the Wyoming Uniform Accounting System. The program objectives are grouped into functional areas according to the three Divisions concerned.

## Disbursements Division Objectives

### Goals of Voucher Unit:

1. To provide an efficient pre-audit of the voucher transactions submitted by state agencies;
2. To establish and maintain a pre-audit program of the state agencies and institutions;
3. To provide service and guidance to state agencies regarding rules, policies, and statutes affecting the processing and payment of voucher claims;
4. To maintain a current "Pre-Audit Policies and Procedures Manual," and distribute updates to state agencies;
5. To assist in the development of a records management program for official documents and output of the WUAS.

### Goals of Payroll Unit:

1. To maintain and assure continued, timely operation of the Wyoming Payroll System;
2. To increase the use of automatic payroll deposits by state employees;
3. To continuously update the Payroll User's Manual and internal documentation;
4. To cooperate with local, state, and federal government agencies to meet any statutory requirement of performance or reporting, i.e., tax levies, garnishments, FICA, withholding, Savings Bonds, etc.;
5. To plan, monitor, and test modifications and enhancements to the payroll system resulting from changes in governmental requirements, increased system efficiency, and expanded payroll functions;
6. To expand the use of microfiche to agency copies of payroll reports where feasible.

## Audit Division Objectives

Goals of Post-Audit Section:

1. To maintain a state audit program for all audit projects;
2. To conduct post-audits of the various state institutions;
3. To conduct audits of the loans and grants approved by the State Farm Loan Board;
4. To provide assistance to state agencies in designing and maintaining good internal control accounting practices;
5. To assist the Pre-Audit Section in the maintenance of the "Pre-Audit Policies and Procedures Manual;"
6. To conduct audits of entities producing valuable deposits from either State or Federal lands as prescribed by Chapter 134, 1981 Session Laws.

## Finance Division Objectives

Goals of Reports Unit:

1. To provide the state agencies with guidance and direction in the routine conduct of fiscal and accounting matters;
2. To maintain and assure continued, accurate operation of the Wyoming Uniform Accounting System;
3. To monitor agency General Fund appropriations to assure Appropriation Act conformance;
4. To prepare General Fund revenue estimates and monitor collections;
5. To prepare monthly, quarterly, and yearly financial reports required by the state or federal governments which accurately reflect the financial condition of the State.

Goals of Records Unit:

1. To maintain accurate control of WUAS daily activity input documents and distribution of output reports to the agencies;
2. To maintain an efficient Records Management program for official documents and reports produced by the WUAS.

## ACCOMPLISHMENTS

### Training

Training of state fiscal and accounting personnel in use of the Wyoming Uniform Accounting System (WUAS) continued during Fy 1982.

During the past three fiscal years, four self-paced programmed learning courses were written and provided to all state employees with responsibility for budget, accounting, purchasing and payroll activities.

At the start of FY 1982, a total of 761 employees had completed requirements for accreditation on the first course, *Basic Accounting System Course.* An additional 77 employees were trained last year, bringing the total to 838.

The *Payroll System Course*, second in the training program, was completed by 53 students last year. This increased the total number of employees accredited to 358.

Sixty-four students completed accreditation requirements for the *Fiscal Control Technician Course* during FY 1982, bringing the total enrolled in this phase of training to 398 during the last two years.

The final course in the Accounting Systems Accreditation Program was the *Fiscal Control Officer Course.* Since its distribution, 249 employees have taken this course; 51 of these were trained during FY 1982.

### *Report to the Stockholders*

A condensed annual report covering the financial activity of the General Fund was again made available to the citizens of Wyoming. This condensed document was only the second ever distributed by the State Auditor. Containing summaries of General Fund revenue, expenditures and cash balances, it received wide reception by members of the Legislature, executive branch officials, and special user groups.

### *Appropriations for the State of Wyoming*

The culmination of several years of research and analysis was attained through publication of a 30-year history of appropriations from all funds covering agencies, programs and functional categories of state government activities. The historical data, supplemented by descriptive narrative describes the appropriation activity and spending authorizations for all programs since the 1953-55 biennium. The manual is a complete catalog of financial appropriations and is expected to serve historically as the only comprehensive recap of financial summaries available anywhere.

## Disbursements Division Accomplishments

### Voucher Activity

The number of vouchers audited by the Disbursements Division declined for the first time in recent history. During the twelve-month period, the Division received a total of 196,965 vouchers. This is a drop of 2,517 vouchers from the previous year, or roughly 1.3%. The following recaps voucher activity over the past four years:

| | FY 79 | FY 80 | FY 81 | FY 82 |
|---|---|---|---|---|
| Vouchers Audited | 174,776 | 192,302 | 199,482 | 196,965 |
| Vouchers Rejected | 4,386 | 3,160 | 2,789 | 2,014 |
| Vouchers Approved | 170,390 | 189,142 | 196,693 | 194,951 |

### Payroll Activity

Payroll activity processed by the Payroll Unit reflects a moderate decline, compared to the volume of transactions handled in the previous fiscal year:

| | FY 1981 | FY 1982 |
|---|---|---|
| AUD-133 Time Cards | 54,409 | 53,149 |
| Miscellaneous Actions | 17,457 | 15,080 |
| AUD-125 Personnel Actions | 9,047 | 8,805 |
| AUD-131 Master File Updates | 5,918 | 4,756 |
| Bank Deposits | 1,503 | 1,359 |
| Adjustments | 464 | 782 |
| WPEA Deductions | 1,904 | 562 |
| Deferred Compensation Actions | 966 | 1,111 |
| Savings Bonds | 175 | 159 |
| Garnishments | 49 | 147 |
| Tax Levies | 4 | 6 |
| Payroll Warrants | 36,360 | 34,040 |
| Automatic Deposits | 72,246 | 77,992 |
| Hand Warrants | 364 | 481 |

### FICA Refund Program

Due to recent interpretations of regulations of the Social Security Administration, a project was begun in FY 1982 to refund both the employee's and the state's share of FICA taxes withheld from wages paid, and matched by the state, to employees while on personal illness. The Social Security Administration ruled that Wyoming's personnel rules/payroll plan qualified for exclusion of these wages from FICA taxes. As a result, the office received a $50,000 advance from the Governor's Special Contingency to fund administrative and data processing costs to recover these excess taxes. This advance will be repaid from the recovery proceeds which are expected to total over $500,000 for the four-year period, 1978 through 1981.

## Finance Division Accomplishments

### Warrants Written

Warrant activity was up slightly over fiscal year 1981 activity, as reflected in the following data:

| | Number | Amount | Number | Amount |
|---|---|---|---|---|
| Retirement Payroll | 45,066 | $ 6,107,041 | 48,601 | $ 8,114,807 |
| Highway Payroll | 22,783 | 21,654,590 | 22,329 | 24,486,395 |
| Bi-Weekly Payroll | 7,190 | 1,796,055 | 6,050 | 1,401,791 |
| Regular Payroll | 27,909 | 20,905,441 | 27,987 | 23,676,015 |
| Refund | 5,819 | 3,746,832 | 6,207 | 8,427,795 |
| Accounts Payable | 386,954 | 966,834,206 | 424,637 | 1,103,582,476 |
| Replacement | 675 | 1,005,425 | 577 | 1,064,339 |
| Hand Warrants (Regular) | 219 | | 336 | |
| Hand Warrants (Payroll) | 382 | 13,225,761 | 470 | 20,857,587 |
| National Guard | 929 | 22,615 | | |
| TOTAL | 497,926 | $1,035,297,966 | 537,194 | $1,191,611,205 |

| Month | Number of Warrants | Value of Warrants |
|---|---|---|
| July, 1981 | 51,408 | $ 96,790,621 |
| August | 45,319 | 98,567,724 |
| September | 37,066 | 149,278,725 |
| October | 38,531 | 94,836,762 |
| November | 44,807 | 92,363,821 |
| December | 39,150 | 110,536,344 |
| January, 1982 | 36,532 | 71,610,881 |
| February | 46,864 | 65,964,941 |
| March | 43,535 | 108,666,659 |
| April | 39,838 | 110,218,311 |
| May | 71,357 | 96,352,863 |
| June | 42,787 | 96,423,553 |
| TOTAL | 537,194 | $1,191,611,205 |

## Accounting Documents Processed

Accounting documents submitted to the State Auditor's Office for processing through the WUAS during the fiscal year remained at about the same volume as in the previous fiscal year. A comparison of FY 1982 and FY 1981 activity follows:

| | | | 1981 | 1982 |
|---|---|---|---|---|
| Receipts (TT 35's and TT 41's) | | | 9,760 | 9,712 |
| Transfers (TT 58's to TT 67's) | | | 35,932 | 36,546 |
| Appropriation Activity: | 1981 | 1982 | | |
| TT 04's | 1,625 | 1,783 | | |
| TT 50's and 53's | 1,042 | 1,376 | | |
| TT 30's and 31's | 432 | 468 | 3,099 | 3,627 |
| Accounts Receivable (TT 48's and TT 49's) | | | 85 | 130 |
| Refund Documents (TT 71's) | | | 5,819 | 6,408 |
| Replacement Documents (TT 72's) | | | 685 | 582 |
| Undistributed Cash (TT 42's) | | | 1,480 | 1,845 |
| Canceled Warrants (TT 52's) | | | 2,009 | 2,737 |
| Journal Entries (TT 01's) | | | 611 | 613 |
| Expenditure Corrections (TT 51's) | | | 1,037 | 925 |
| Returned Checks (TT 47's) | | | 2,428 | 2,643 |
| Receipt Corrections (TT 36's) | | | 646 | 601 |
| TOTAL ALL DOCUMENTS | | | 63,591 | 66,369 |
| Rejections: | | | | |
| Pre-Audit | | | (166) | (749) |
| WUAS | | | (4,876) | (5,543) |
| TOTAL DOCUMENTS APPROVED | | | 58,549 | 60,077 |

## Appropriation Control

During the legislative deliberations, each agency is provided with a level of funding which enables it to carry out specific programs, activities and functions. Without outside supervision and external controls, it is entirely possible that some agencies would ignore this spending ceiling, and pursue spending patterns that would lead them to deficit appropriations.

One of the most important functions the State Auditor can perform is to assure that government spending is contained within the limitations established through the legislative process. Appropriation controls, both automated and manual, have been established by the State Auditor, to assure that such action is not possible.

## General Fund Monthly Report

In order to keep responsible agencies and officials informed about the financial position of the state on a continuing basis, the State Auditor's Office prepares and distributes a report of the General Fund's revenue and expenditures at the end of each month. This report shows the General Fund cash balance and fund balance, expenditures for each agency, compared to appropriations, and actual revenue collected, compared to earlier estimates.

## Audit Division Accomplishments

### Agency Audits and Assistance

During the last fiscal year, audits were conducted to satisfy federal requirements as well as on one of the state institutions.

In April, an examination of the Statement of Federal Land Payments of the State of Wyoming was completed. The Statement was prepared on a cash basis for the period October 1, 1980, through September 30, 1981. Included in the Statement were the cash disbursements made by the state of Wyoming, or directly by the federal government, to qualified local governmental subdivisions. The examination report was finalized and sent to the Director of the Bureau of Land Management in Washington, D.C.

In addition, an audit of the Wyoming State Hospital, which began in the prior fiscal year, was completed in November 1981. This was the last institutional or agency audit conducted by the State Auditor's Office. Chapter 49, 1980 Session Laws of Wyoming gave the State Examiner responsibility for examining state institutions and agencies. As a result of this legislation, which became effective July 1, 1981, the State Auditor no longer audits institutions or agencies.

During October, the State Auditor's Office began assisting the Department of Public Lands in a review of existing policies, procedures and operations. A preliminary report dealing with cash management was issued to Public Lands in December. Assistance will continue at Public Lands and increase as many current operations are automated.

### Farm Loan Board Assistance

Assistance to the Wyoming Farm Loan Board and Department of Public Lands was given by review and audit of grants and loans to political subdivisions.

The types of audits, number of audits, and dollar amounts audited are as follows:

| Audit Type | No. of Audits | Dollar Amount Audited |
|---|---|---|
| Joint Powers Agreements | 26 | $18,839,890.43 |
| Coal Tax Grants | 34 | 5,783,601.56 |
| Mineral Royalty Grants | 69 | 13,119,865.83 |
| | 129 | $37,743,357.82 |

In the majority of these audits no discrepancies were found. However, in 28 audits some problems were found, with a total dollar amount of discrepancies of $765,663.02. These problems ranged from minor items such as paying bills from the wrong accounts, to major problems such as the expenditure of funds for purposes other than approved in the Grant Agreement and delinquent loan payments.

## Mineral Royalty Auditing

Chapter 134, 1981 Session Laws of Wyoming directed the State Auditor to audit mineral royalties due the state of Wyoming. This effort began in the prior fiscal year and intensified during this fiscal year.

In August, the first recovery of delinquent royalties on state lands occurred. Also, an information exchange was established between the Minerals Management Service (then the U.S. Geological Survey) and the state. Shortly thereafter the Wyoming State Auditor and the U.S. Secretary of the Interior established the first joint mineral royalty audit project between a state and the federal government.

By October, delinquent royalties were collected through the joint audit project, with collections topping $1,000,000 by November. Also in November, the State Auditor and his staff testified before the Linowes Commission on royalty accounting and auditing.

New reporting procedures were developed for both mineral production and royalty payment for state lands. These were implemented in January 1982.

After six months in the joint audit project, the State Auditor issued a report to the Secretary of the Interior outlining the progress of the project and making recommendations for improvement. As a result of the success of the joint project, the State Auditor established a full-time office in Casper to work on the joint audit effort.

A total of $7,709,961 has been collected for the federal government through the joint audit project. After deduction of $2,209,924 for Windfall Profits Tax, the state of Wyoming received $2,749,492 as its share of the delinquent royalties.

In addition to oil and gas royalty audits, both sand and gravel, and coal audits were conducted, with approximately $1.5 million in delinquent coal royalties being identified. Total royalties recovered on state lands from all minerals were $1,551,126.

## THE GENERAL FUND

Fiscal year 1982 ended with a General Fund cash balance of $156,895,461. This figure is up by 64.4 percent over the ending cash balance for fiscal year 1981, which stood at $95,436,885 at the close of business on June 30, 1981. This increase in the cash balance is attributable to the fact that Wyoming Government took in considerably more revenue last year than it experienced in expenditures. Revenue during the period was at a record $362,704,605 while expenditures declined to slightly more than $300 million at $300,035,704. In other words, the State of Wyoming took in $62,678,901 more last year than was required in the way of expenditures to support the operations of state government.

General Fund expenditures declined in FY 82 to $300,035,704. This compares to FY 81 expenditures of $315,153,654. The primary reason for this decline in state spending from the General Fund is due to the fact that the construction of the Herschler Office Building was funded in total from the General Fund during FY 1981. This project alone reflects an expenditure of $29.5 million last year. In addition to this decline in expenditures, the Wyoming School Foundation Program reflected expenditures of approximately $11.4 million in FY 1982, down from the $17.0 million that was expended during FY 1981. A third category of state government reflecting a decline in expenditures is in the area of Resources and Recreation. During FY 1981 a total of $29.3 million was expended for this function. Last year this same category reflected spending of $13.8 million. Considering the spending decline for all three categories, the overall state spending reflects a decline also.

### GENERAL FUND REVENUE

In order to assure consistent categorization of the several revenue sources, the state classifies all revenue into eight general groupings. Each of these general categories are made up of several specific revenue sources, as described in the material that follows.

#### 10000 Taxes

The major source of revenue to state government is taxes. Almost every tax you pay is destined to end up, in part, in the General Fund. There are exceptions to this, of course; however, the following taxes are collected, and, at least a portion of them are deposited to the General Fund: Sales, Use and Excise Tax; Severance Tax; Inheritance Tax; Franchise Tax; Motor Carrier Tax; and, Other Taxes.

## Sales and Use Tax

Revenue deposited to the General Fund from sales and use tax has increased significantly over the past several years.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1978 | $ 88,118,605 | +27% |
| 1979 | 105,285,938 | +19% |
| 1980 | 113,597,213 | +08% |
| 1981 | 141,151,670 | +24% |
| 1982 | 164,736,401 | +17% |

## Mineral Severance Tax

This tax is levied upon the privilege of extracting any gold, silver, or other precious metals, soda saline, coal, trona, uranium, bentonite, petroleum or other crude material, oil and gas, or other valuable deposits.

Until FY 1975, revenue from this source had amounted to between four and five million dollars per year. It jumped to slightly over nine million dollars in FY 1975, and then more than doubled in FY 1976, approximating twenty million dollars. FY 1977 and FY 1978 experienced fair growth, with rates of increase of 15 percent and 16 percent respectively. This growth rate increased sharply in FY 1979, slowed in FY 1980, increased sharply again in FY 1981, then shot up markedly last year to a 135 percent increase.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1978 | $ 26,636,621 | + 16% |
| 1979 | 33,293,903 | + 25% |
| 1980 | 37,937,588 | + 14% |
| 1981 | 48,011,374 | + 27% |
| 1982 | 112,751,959 | +135% |

## Inheritance Tax

Inheritance tax is one of Wyoming's oldest taxes, having been in effect since 1903. It is an excise tax imposed by the state upon the right to transfer property within its jurisdiction from the dead to the living. The amount of tax is based on the relationship of each legatee to the decedent, and the value of the property he receives.

Revenue to the General Fund from inheritance taxes has generally averaged between one and three million dollars per year. The only exception to this was in FY 1977, when a total of $3.6 million was collected. This was due to the largest estate settlement ever encountered in Wyoming, which alone generated approximately $2,000,000 in revenue to the General Fund.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1978 | $ 2,056,068 | -43% |
| 1979 | 2,004,806 | - 2% |
| 1980 | 2,858,108 | +43% |
| 1981 | 2,851,582 | - 0% |
| 1982 | 2,272,084 | -20% |

Franchise Tax

This is a tax or levy imposed upon corporations and insurance companies for the right, or privilege, of doing business in the State of Wyoming. The revenue is collected by two agencies of government. The largest portion of the collections is accomplished by the Wyoming Insurance Department, representing in excess of 90 percent of all franchise taxes collected. In addition to insurance fees, this tax category also includes taxes on both domestic and foreign corporations registering with the Secretary of State's Office.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1978 | $ 5,511,878 | +23% |
| 1979 | 6,520,733 | +18% |
| 1980 | 7,534,778 | +16% |
| 1981 | 8,481,468 | +13% |
| 1982 | 5,769,551 | -32% |

Motor Carrier Tax

This tax is a levy, or assessment, against common, contract or private motor carriers for the use of highways, and to defray the expenses for enforcement of acts regulating such use.

Revenue from this tax source has generally totaled less than $2,000,000 annually; however, in FY 1980, revenue topped the $2 million mark at $2,442,706. It increased the following year, fiscal year 1981, to over $2.7 million, and last year, FY 1982, the total revenue exceeded $3 million, at $3,345,790.

| Fiscal Year | General Fund Revenue | % Change |
|---|---|---|
| 1978 | $ 1,854,481 | +34% |
| 1979 | 1,894,142 | + 2% |
| 1980 | 2,442,706 | +29% |
| 1981 | 2,758,139 | +13% |
| 1982 | 3,345,790 | +21% |

## 20000 Licenses, Permits and Regulatory Fees

The second revenue classification is licenses, permits and regulatory fees. This is revenue from businesses and occupations which, by statute, must be licensed or granted operational permits in order to do business in the State of Wyoming. Included in this revenue classification are business licenses, professional and vocational licenses, and motor vehicle licenses or permits. This revenue source is a rather small contributor to the General Fund, totaling only $3,767,045 in the past fiscal year.

## 30000 Fines, Forfeitures and Penalties

A third revenue classification is fines, forfeitures and penalties. This revenue is generated as a result of forfeiture of money or property for noncompliance with, or violation of statute or authority delegated by Wyoming Statutes. This revenue is one of the smallest contributors to the General Fund, representing only $1,291,404 during fiscal year 1982.

## 40000 Use of Property and Money

Another revenue category is use of property and money. This is revenue received by the use of state-owned property, or state-invested funds. Included in this category is income from land, from buildings, from equipment and from investments. During fiscal year 1982, the General Fund received in excess of $23.8 million.

## 50000 Charges for Sales and Services

Revenue deposited to the General Fund for charges for sales and service represents income from the sale of merchandise, commodities and salvages, compensation for administrative services and regulatory processing and revenue rendered by state agencies. Revenue from this source was $9.6 million last year.

## 60000 Revenue from Others

Revenue from others, for the most part, is interest earned from the investment of the Permanent Wyoming Mineral Trust Fund. In addition, augmenting revenue from other funds is transferred to the General Fund and included in this category. Other income, such as bequests or donations of cash, or assets converted to cash, are also recorded here. This income source has shown strong growth during the last several years, reaching a high of $33.6 million in FY 1982.

## 70000 Federal Aids and Grants

Federal Aids and Grants is revenue received from the Federal Government for a specific state program or purpose. During the past year, $1,572,637 was deposited in this category.

The revenue category includes only those federal programs that are channeled through the state's General Fund. The greatest majority of all federal revenue is deposited directly to the Federal Fund, and, naturally, is not reflected in General Fund revenue accounting.

## 90000 Non-Revenue Receipts

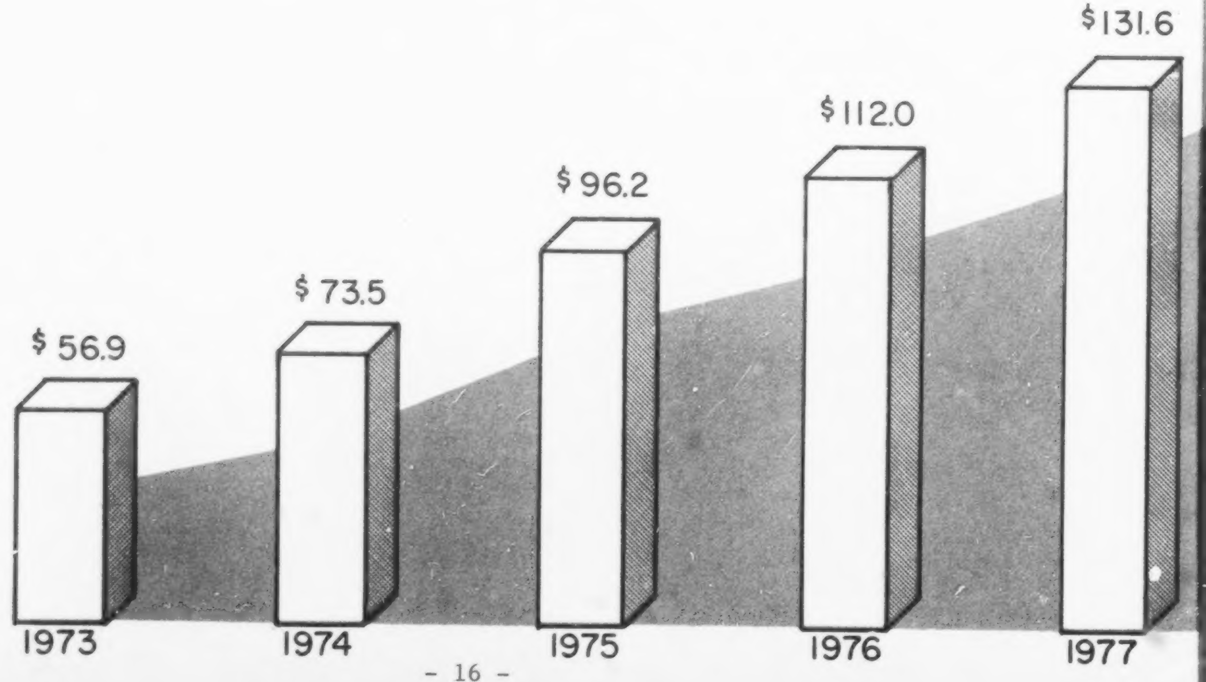
The final revenue category is non-revenue receipts. This category includes all other sources of income which do not constitute revenue to the state. Included in this category are refunds, reimbursements and recoveries, repayment of principal from state-loaned money and state-owned revenue bonds, receipts from the sale or conversion of land, buildings or equipment, and other receipts classified as non-revenue, but not previously identified.

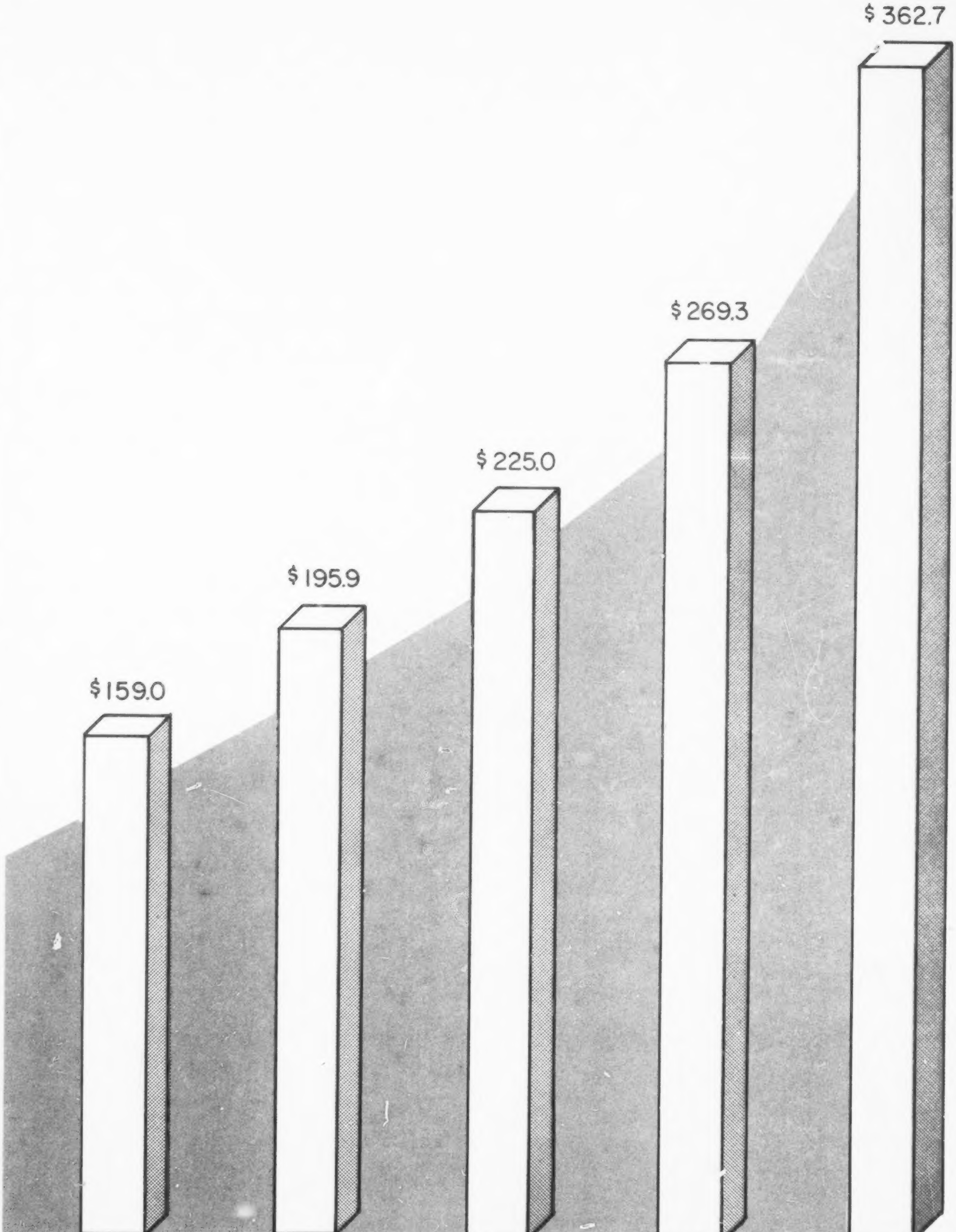
## Summary

Revenue to the General Fund from all sources was at a record high as anticipated. The $362,704,605 received exceeded FY 1981's income by nearly $100 million. The increase was actually $93,376,338, or an increase of 35 percent. This is the largest rate of increase in General Fund revenue in recent history as reflected on the next page.

## GENERAL FUND REVENUES
(In $ Millions)

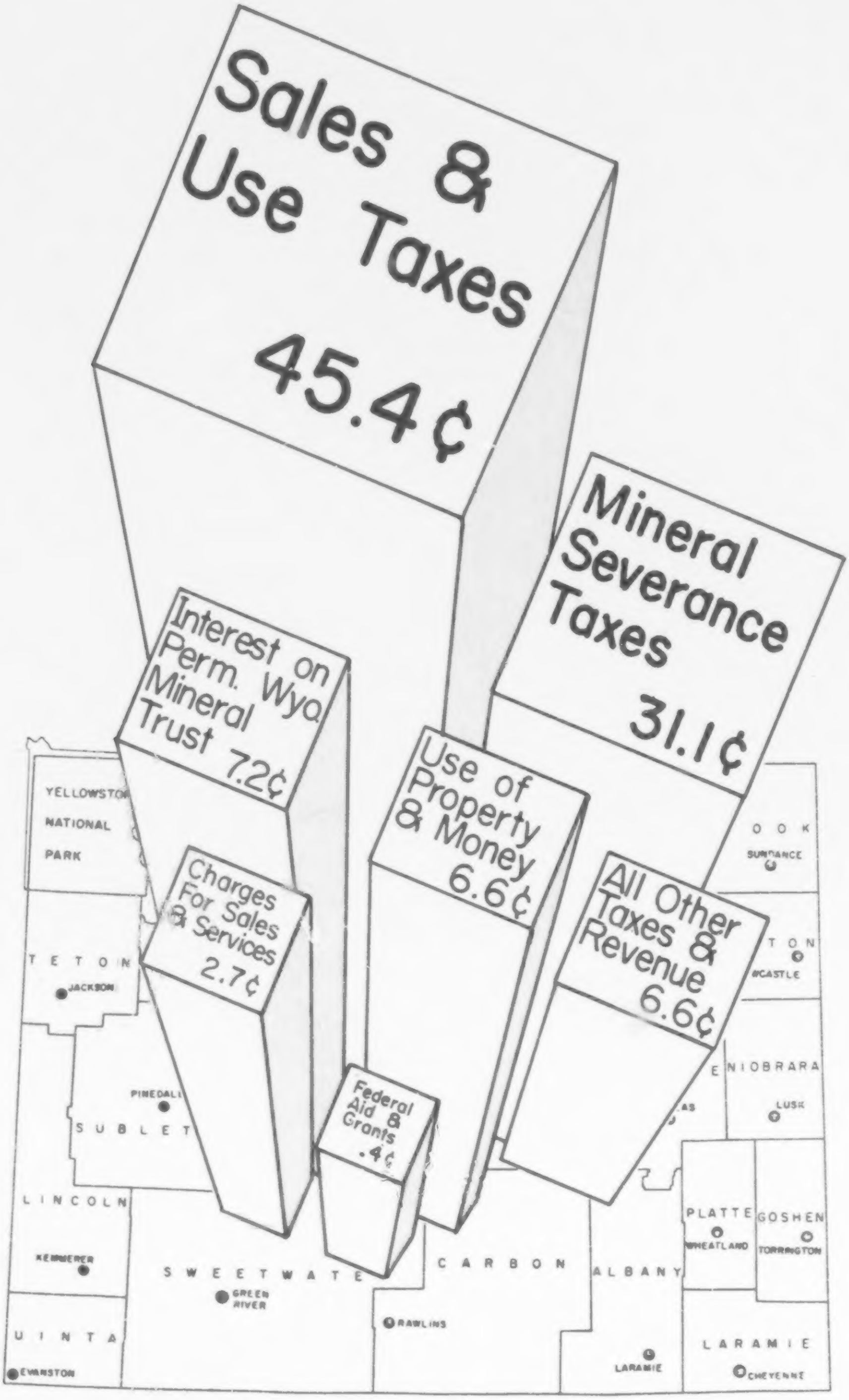
FY 1973 Through FY 1982




$159.0
$195.9
$225.0
$269.3
$362.7
1978
1979
1980
1981
1982

## GENERAL FUNDS

*WHERE THE FISCAL YEAR 1982 DOLLAR CAME FROM —*



## GENERAL FUND EXPENDITURES

Last year expenditures from the General Fund were $300,035,704, compared to revenue of $362,704,605. During the past dozen years, this is the largest increase in General Fund revenue experienced. It is also by far the largest bulge between revenue and expenditures, inasmuch as revenue exceeded expenditures by over $62.5 million. As reflected in the figures that follow, revenue, over the years, has shown relatively stable growth. The same obviously cannot be said for expenditures, however. In fact, last year was only the second time in the last dozen years that expenditures declined from the prior year's spending. This happened in 1977, when expenditures declined from $117,045,773 to $116,886,130. This decline was less than a $1 million drop from one year to the next. Last year, the drop in General Fund expenditures was over $15 million.

| Fiscal Year | Revenue | Percent Increase | Expenditures | Percent Increase |
|---|---|---|---|---|
| 1971 | $ 45,122,284 | | $ 36,948,579 | |
| 1972 | 48,687,543 | 8% | 45,814,754 | 24% |
| 1973 | 56,906,658 | 17% | 53,637,303 | 17% |
| 1974 | 73,538,372 | 29% | 68,971,816 | 29% |
| 1975 | 96,161,494 | 31% | 74,485,032 | 8% |
| 1976 | 112,036,790 | 17% | 117,045,773 | 57% |
| 1977 | 131,587,241 | 17% | 116,886,130 | 0% |
| 1978 | 159,023,831 | 21% | 152,169,015 | 30% |
| 1979 | 195,929,114 | 23% | 162,072,991 | 7% |
| 1980 | 225,000,106 | 15% | 204,302,315 | 26% |
| 1981 | 269,328,267 | 20% | 315,153,654 | 54% |
| 1982 | 362,704,605 | 35% | 300,035,704 | - 5% |

The result of revenue exceeding expenditures by such a large amount during FY 1982 resulted in a record General Fund cash balance which climbed from $95.4 million to over $156.8 millicn. This is the largest General Fund cash balance ever recorded at the end of any fiscal year in the state's history.

### Where Has the Money Gone?

There are currently 80 agencies, boards, commissions, institutions, judicial districts and other entities in state government receiving General Funds. These agencies are grouped into 11 functional areas to provide some insight into where the state is spending its money.

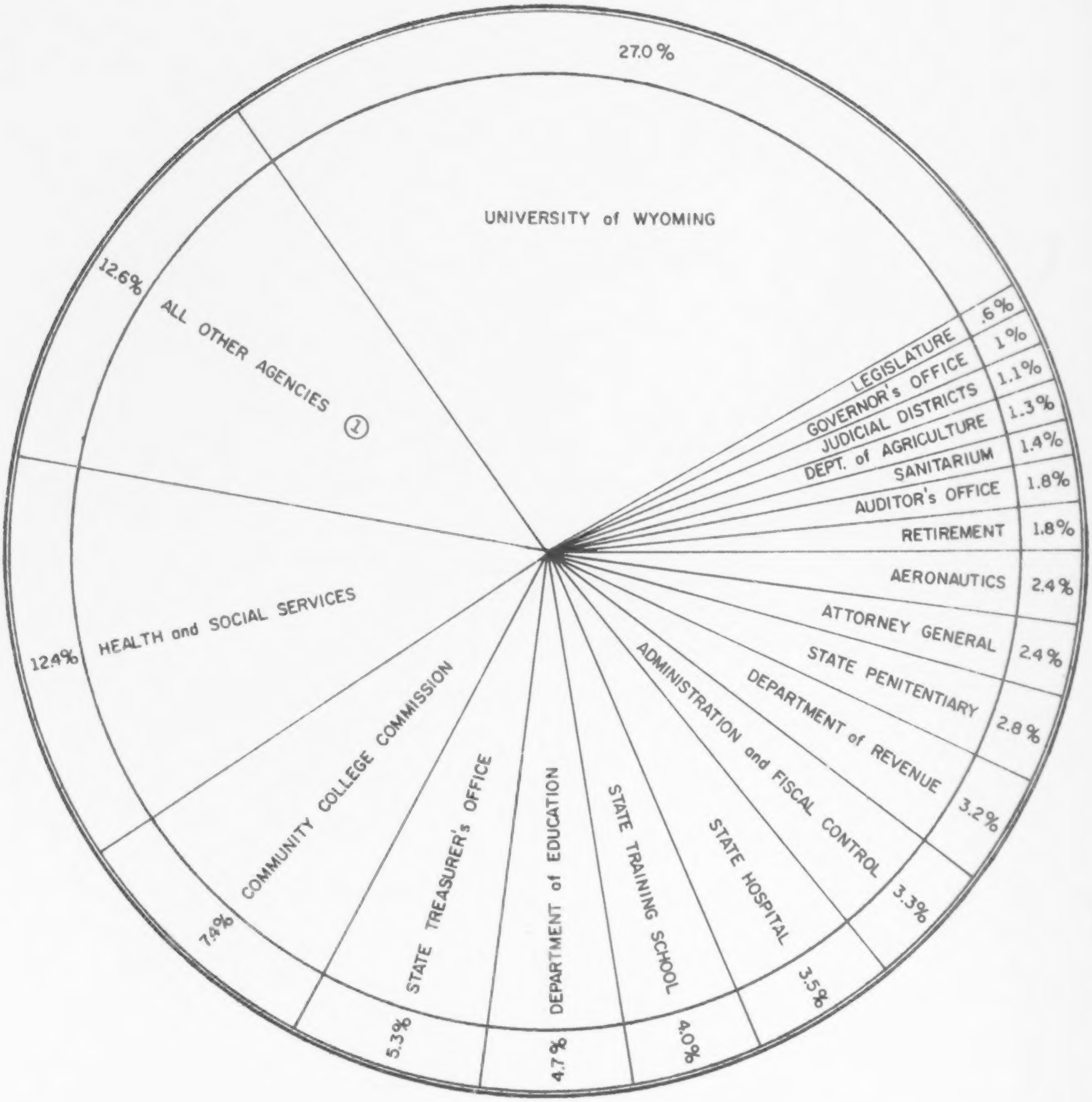
Over the last several years, Wyoming has committed more funds to higher education than to any other category in government. Last year a total of $104.6 million was expended for higher education out of a total expenditure of $300,035,704. This is equal to roughly 35 percent of all state spending. The second largest spender of General Funds during FY 1982 was the hospitals, health and social services category. This category alone expended $67.5 million, or nearly 22 percent of the total General Funds expended. The third largest user of General Fund monies in FY 1982 was the general government category. Total expenditures for this category last year were $59.7 million. This represents a decline of 26 percent from the previous year's high of $80.6 million.

The remaining functional categories of state government were supported by the General Fund to the tune of $68,247,026, ranging from a low of $101,717 for professional and commercial licensing to a high of $14,226,763 for elementary and secondary education.

A pictorial view of the major General Fund expending agencies is shown on the chart that follows.

# STATE of WYOMING
## General Fund Expenditures
## By Major State Agency

JULY 1, 1981 THROUGH JUNE 30, 1982



① INCLUDES THE REMAINING 42 AGENCIES OF STATE GOVERNMENT.

② 100 % = $300, 035, 704 TOTAL GENERAL FUND EXPENDITURES.

*Schedule 1*

## State of Wyoming

## ALL FUNDS

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30, 1982*

| Fund No. | Fund Name | Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investments At Cost Or Amortized 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 01 | General Fund | $ 95,436,885 | $ 304,359,239 | $256,676,197 | $ 0 | $ 462,001,790 | $ 37,575,070 | $ 156,895,461 |
| 02 | Earmarked Revenue Fund | 99,140,841 | 94,697,809 | 77,929,984 | 30,505,651 | 79,967,482 | 21,573,931 | 139,721,570 |
| 03 | Federal Fund | 3,300,768 | 74,311,490 | 0 | 0 | 0 | 73,746,742 | 3,865,516 |
| 04 | Trust and Agency Fund | 551,552,228 | 705,388,925 | 217,356,951 | 203,983,822 | 405,235,276 | 194,342,422 | 670,736,584 |
| 05 | Debt Service Fund | 13,507 | 0 | 4,428,247 | 0 | 4,424,096 | 0 | 17,658 |
| 06 | Intragovernmental Fund | 2,475,688 | 799,872 | 14,561,438 | 829,175 | 13,293,240 | 836,307 | 2,878,276 |
| 07 | Highway Fund | 58,619,344 | 157,346,618 | 96,681,915 | 21,683,264 | 185,746,274 | 15,025,189 | 90,193,150 |
| 08 | Game and Fish Fund | 6,240,051 | 9,408,479 | 28,351,661 | 21,313,926 | 15,360,894 | 640,401 | 6,684,970 |
| 09 | University of Wyoming Fund | 4,767,335 | 9,746,258 | 10,447,622 | 19,533,766 | 286,810 | 0 | 5,140,639 |
| 10 | Permanent Land Fund | 270,287,839 | 73,513,981 | 119,039 | 11,215,292 | 0 | 47 | 332,705,520 |
| 11 | Permanent Land Income Fund | 4,487,998 | 5,506,775 | 19,585,254 | 846,608 | 22,077,345 | 73,105 | 6,582,969 |
| 12 | Permanent Wyoming Mineral Trust Fund | 208,208,577 | 150,248,165 | 4,251,871 | 26,121,955 | 0 | 0 | 336,586,658 |
| 13 | Enterprise Fund | 3,204,486 | 38,479,116 | 860,360 | 6,988,288 | 31,450,339 | 104,313 | 4,001,022 |
|  | TOTAL | $1,307,735,547 | $1,623,806,727 | $731,250,539 | $343,021,747 | $1,219,843,546 | $343,917,527 | $1,756,009,993 |
|  | Adjustments to transfers and Warrants |  |  |  |  | - 44,311,265[1] | + 44,311,265[1] |  |
|  |  |  |  |  |  | $1,175,532,281 | $388,288,792 |  |

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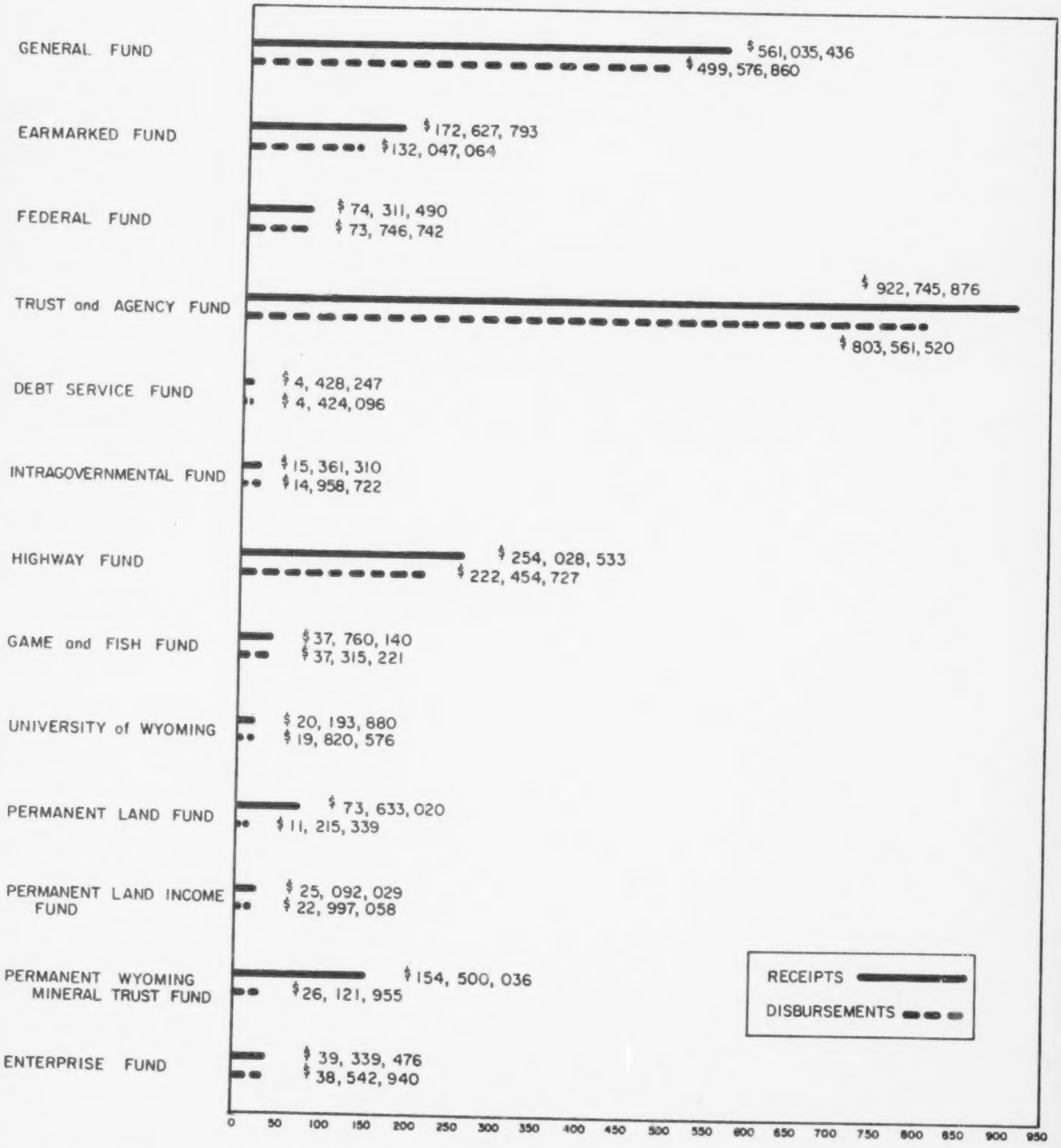
[1] Payroll expenditures for payroll withholding are treated as warrants written, but are transfers.

## STATE of WYOMING

### STATEMENT OF RECEIPTS AND DISBURSEMENTS — ALL FUNDS

Includes Receipts, Warrants and Transfers
For Fiscal Year Ended June 30, 1982



## State of Wyoming

## ALL FUNDS

## BALANCE SHEET

*June 30, 1982*

*Schedule 2*

| | General Fund 01 | Earmarked Fund 02 | Federal Fund 03 | Trust And Agency Fund 04 | Debt Services 05 | Intra Governmental 06 | Highway Fund 07 | Game and Fish Fund 08 | University Fund 09 | Permanent Land Fund 10 | Permanent Land Income Fund 11 | Permanent Mineral Trust Fund 12 | Enterprise Fund 13 | Total All Funds |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ASSETS AND OTHER DEBITS: | | | | | | | | | | | | | | |
| Cash With Treasurer | $156,895,461 | $109,717,570 | $ 3,865,516 | $276,146,223 | $ 17,658 | $ 2,878,276 | $ 90,193,150 | $ 6,684,970 | $ 5,140,639 | $132,935,393 | $ 6,582,929 | $ 72,802,713 | $ 4,001,022 | $ 867,861,560 |
| Less: Undistributed Cash | 0 | 0 | 0 | (15,447,134) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (15,447,134) |
| Petty Cash | 54,161 | 250 | 0 | 3,900 | 0 | 0 | 300 | 1,650 | 0 | 0 | 0 | 0 | 640 | 60,901 |
| Imprest Cash | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 50,000 |
| Investments | 0 | 30,004,000 | 0 | 410,037,495 | 0 | 0 | 0 | 0 | 0 | 199,770,127 | 0 | 263,783,945 | 0 | 903,595,567 |
| Accrued Interest | 0 | 133,055 | 0 | 32,596,152 | 0 | 0 | 0 | 0 | 0 | 5,277,797 | 0 | 7,364,597 | 0 | 45,371,601 |
| Current Account Receivables | 2,745,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,937 | 0 | 2,748,075 |
| Non-Sufficient Fund Checks Uncollected | 0 | 1,477 | 0 | 32,410 | 0 | 0 | 53,410 | 2,172 | 0 | 0 | 1,412 | 2,896 | 0 | 93,777 |
| Due From Trust and Agency Fund | 10,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 |
| Due From Permanent Land Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,760,757 | 0 | 0 | 5,760,757 |
| Water Development Loans | 0 | 1,581,867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,581,867 |
| TOTAL ASSETS AND OTHER DEBITS | $159,704,760 | $141,438,219 | $ 3,865,516 | $703,369,046 | $ 17,658 | $ 2,878,276 | $ 90,246,860 | $ 6,688,792 | $ 5,190,639 | $337,983,317 | $ 12,345,138 | $343,957,088 | $ 4,001,662 | $1,811,686,971 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | | | |
| Due To Treasurer | $ 54,161 | $ 250 | $ 0 | $ 3,900 | $ 0 | $ 0 | $ 300 | $ 1,650 | $ 50,000 | $ 0 | $ 0 | $ 0 | $ 640 | $ 110,901 |
| Due to General Fund | 0 | 0 | 0 | 10,000 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 60,000 |
| Due to Permanent Land Income Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,760,757 | 0 | 0 | 0 | 5,760,757 |
| Due to Federal Government | 0 | 0 | 3,865,516 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,865,516 |
| Total Liabilities | $ 54,161 | $ 250 | $ 3,865,516 | $ 13,900 | $ 0 | $ 50,000 | $ 300 | $ 1,650 | $ 50,000 | $ 5,760,757 | $ 0 | $ 0 | $ 640 | $ 9,797,174 |
| RESERVES | | | | | | | | | | | | | | |
| Prior Year Appropriation Carryover | $ 12,006,937 | $ 10,469,341 | $ 0 | $ 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | $ 22,476,278 |
| FY 1982 Appropriation Carryover | 25,813,950 | 47,782,922 | 0 | 0 | 0 | 763,010 | 0 | 394,888 | 0 | 0 | 623,282 | 0 | 0 | 75,378,052 |
| Reserves for Water Projects | 0 | 75,587,997[1] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 75,587,997 |
| Total Reserves | $ 37,820,887 | $133,840,260 | $ 0 | $ 0 | $ 0 | $ 763,010 | $ 0 | $ 394,888 | $ 0 | $ 0 | $ 623,282 | $ 0 | $ 0 | $ 173,442,327 |
| Fund Balance June 30, 1982 | $121,829,712 | $ 7,597,709 | $ 0 | $703,355,146 | $ 17,658 | $ 2,065,266 | $ 90,246,560 | $ 6,292,254 | $ 5,140,639 | $332,222,560 | $ 11,721,856 | $343,957,088 | $ 4,001,022 | $1,628,447,470 |
| TOTAL LIABILITIES, RESERVES AND FUND BALANCE | $159,704,760 | $141,438,219 | $ 3,865,516 | $703,369,046 | $ 17,658 | $ 2,878,276 | $ 90,246,860 | $ 6,688,792 | $ 5,190,639 | $337,983,317 | $ 12,345,138 | $343,957,088 | $ 4,001,662 | $1,811,686,971 |

[1] Includes:

| | |
|---|---|
| Reserve for Unbudgeted Water Projects Coal Tax | $72,217,997 |
| Reserve for Unbudgeted Water Projects Oil & Gas Tax | $ 1,370,000 |

*Schedule 3*

## State of Wyoming
## GENERAL FUND REVENUE
### ACTUAL - Fiscal Year 1978 through Fiscal Year 1982

| | | | FY 1978 | FY 1979 | FY 1980 | FY 1981 | FY 1982 |
|---|---|---|---|---|---|---|---|
| 10000 | Taxes | | | | | | |
| | 11000 | Property Taxes | $ 30 | $ 12 | $ 11 | $ 20 | $ 18 |
| | 12000 | Sales and Use Taxes | 88,118,605 | 105,285,938 | 117,562,624 | 141,151,670 | 164,736,401 |
| | 13000 | Mineral Severance Taxes | 26,636,621 | 33,293,903 | 37,937,588 | 48,011,374 | 112,751,959 |
| | 14000 | Inheritance Taxes | 2,056,068 | 2,004,806 | 2,858,108 | 2,851,582 | 2,272,084 |
| | 15000 | Franchise Taxes | 5,511,878 | 6,520,733 | 7,534,778 | 8,481,468 | 5,769,551 |
| | 16000 | Motor Carrier Taxes | 1,854,481 | 1,894,142 | 2,442,706 | 2,758,139 | 3,345,790 |
| | 19000 | Other Taxes | 0 | 0 | 0 | 0 | 0 |
| | | TOTAL TAXES | $124,177,683 | $148,999,534 | $168,335,815 | $203,254,253 | $288,875,803 |
| 20000 | Licenses, Permits & Regulatory | | 2,746,396 | 2,595,889 | 3,147,253 | 3,363,304 | 3,767,045 |
| 30000 | Fines, Forfeitures and Penalties | | 382,419 | 323,214 | 713,225 | 1,085,331 | 1,291,404 |
| 40000 | Use of Property and Money | | 8,107,742 | 11,088,197 | 16,246,034 | 17,146,916 | 23,848,855 |
| 50000 | Charges for Sales and Services | | 11,084,731 | 11,112,642 | 15,070,622 | 16,674,129 | 9,598,961 |
| 60000 | Revenue From Others (Non-Federal) | | 6,875,302 | 17,561,756 | 16,839,701 | 22,483,932 | 33,606,461 |
| 70000 | Federal Aids and Grants | | 5,015,352 | 4,161,137 | 4,528,873 | 5,186,897 | 1,572,637 |
| 90000 | Non-Revenue Receipts | | 634,206 | 86,745 | 118,583 | 133,505 | 143,439 |
| | TOTAL | | $159,023,831 | $195,929,114 | $225,000,106 | $269,328,267 | $362,704,605 |

*Schedule 4*

## State of Wyoming
## GENERAL FUND
## SUMMARY OF ACTUAL REVENUE BY MONTH
### By Agency
### For Fiscal Year Ended June 30, 1982

| Agency No. | Agency | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 001 | Governor | $ 0 | $ 316,766 | $ 1,500 | $ 154,300 | $ 180,046 | $ 180,500 | $ 83,740 | $ 102,000 | $ (20,000) | $ 133,000 | $ 102,960 | $ 108,900 | $ 1,343,712 |
| 002 | Secretary of State | 312,667 | 90,343 | 111,130 | 124,827 | 77,072 | 98,150 | 78,247 | 87,492 | 77,743 | 103,883 | 147,186 | 754,133 | 2,062,873 |
| 003 | State Auditor | 197 | 161 | 173 | 153 | 0 | 320 | 0 | 156 | 306 | 156 | 175 | 157 | 1,954 |
| 004 | State Treasurer | 15,552 | 11,901,749 | (149,243) | (236) | 2,894 | 1,040 | 49,836 | 9,426,662 | 11,410 | 31 | 19,293 | 27,079,710 | 48,358,698 |
| 005 | Education Department | 1,379,314 | 11,367,849 | 25,264,572 | 1,183,457 | 913,877 | 1,393,298 | 1,120,642 | 1,349,771 | 22,888,560 | 13,263,298 | 18,966,253 | 5,321,608 | 104,414,499 |
| 006 | DAFC | 277,149 | 462,697 | 307,981 | 704,531 | 230,460 | 206,740 | 654,750 | 173,293 | 384,101 | 659,347 | 264,990 | 712,703 | 5,038,742 |
| 007 | Adjutant General | 141,587 | 146,006 | 3,386 | 121,702 | 153,088 | 29,138 | 221,659 | 5,534 | 177,470 | 151,649 | 2,994 | 20,822 | 1,175,035 |
| 008 | Public Defender | 2,067 | 849 | 2,185 | 1,364 | 1,456 | 1,517 | 2,695 | 698 | 2,318 | 52,379 | 113,195 | 8,789 | 189,512 |
| 009 | Aeronautics Commission | 165,727 | 55,561 | 113,461 | 17,011 | 174,068 | 563,246 | 1,080 | 37,638 | 290,196 | 524,842 | 132 | 854,634 | 2,797,596 |
| 010 | Agriculture Department | 18,071 | 60,027 | 26,007 | 35,425 | 37,861 | 32,227 | 21,448 | 19,372 | 63,891 | 24,184 | 177,113 | 126,951 | 642,577 |
| 011 | Revenue and Taxation | 10,516,265 | 14,615,464 | 69,603,354 | 14,055,839 | 14,634,978 | 41,948,393 | 14,757,933 | 15,818,111 | 46,162,966 | 11,603,815 | 14,751,211 | 16,685,816 | 285,154,145 |
| 012 | Board of Architects | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,230 | 15 | 3,245 |
| 013 | Archives and Historical | 8,366 | 9,337 | 6,592 | 436 | 7,114 | 8,812 | 6,268 | 4,912 | 4,011 | 7,406 | 15,223 | 115,285 | 193,762 |
| 014 | Council on the Arts | 17,826 | 52,811 | 38,520 | 1,796 | 55,062 | 25,958 | 40,112 | 13,886 | 38,430 | 79,142 | 16,076 | 18,712 | 398,331 |
| 015 | Attorney General | 123,098 | 118,000 | 79,655 | 6,793 | 53,000 | 102,765 | 2,000 | 1,874 | 120,181 | 0 | 241,457 | 117,796 | 966,619 |
| 016 | Barber Examining Board | 44 | 0 | 20 | 0 | 0 | 16 | 0 | 0 | 8 | 0 | 10 | 33 | 131 |
| 019 | Traffic Safety | 107,538 | 87,347 | 51,272 | 98,959 | 46,975 | 33,427 | 29,183 | 49,100 | 59,691 | 45,013 | 101,844 | 56,134 | 766,483 |
| 020 | Environmental Quality | 0 | 2,430 | 385,368 | 829 | 48 | 519,244 | 198,131 | 750,760 | 218,753 | 592,778 | 348,315 | 602,995 | 3,619,651 |
| 022 | Industrial Siting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 023 | Public Service Commission | 224 | 28,446 | 62,685 | 28,824 | 0 | 64,141 | 35,029 | 30,507 | 989 | 93,442 | 32,562 | 44,909 | 421,758 |
| 028 | Board of Podiatry | 0 | 4 | 0 | 0 | 10 | 0 | 0 | 0 | 0 | 0 | 44 | 44 | 102 |
| 029 | Water Development Admin. | 15,000 | 0 | 0 | 0 | 103,800 | 0 | 0 | 0 | 0 | 0 | 0 | (48,093) | 70,707 |
| 031 | Board of Mines | 0 | 90 | 0 | 0 | 0 | 0 | 0 | 7,553 | 0 | 0 | 0 | 0 | 7,643 |
| 032 | Disaster & Civil Defense | 103,913 | 1,998 | 53,077 | 27,019 | 51,773 | 81,291 | 0 | 2,642 | 70,669 | (8,542) | 35,308 | 100,618 | 519,766 |
| 033 | Board of Cosmetology | 26 | 26 | 24 | 25 | 45 | 95 | 318 | 146 | 34 | 22 | 31 | 17 | 809 |
| 037 | State Engineer | 8,209 | 9,316 | 6,899 | 7,520 | 6,171 | 5,854 | 7,104 | 5,259 | 6,028 | 6,861 | 171,507 | 83,195 | 323,923 |
| 039 | State Examiner | 105,985 | 56,667 | 1,464 | (354) | 1,976 | 965 | 130,237 | 114,802 | 19,724 | 22,584 | 930 | 13,155 | 468,135 |
| 040 | Game and Fish Commission | 0 | 0 | 0 | 0 | 0 | 0 | 430 | (430) | 0 | 0 | 0 | 0 | 0 |
| 041 | Fire Prevention | 89,133 | 16,493 | 2,808 | 24,124 | 16,524 | 24,738 | 10,873 | 26,897 | 16,569 | 20,820 | 29,999 | 47,518 | 326,496 |
| 042 | Geological Survey | 8,184 | 7,638 | 5,282 | 7,834 | 3,301 | 6,511 | 4,691 | 8,059 | 31,580 | 6,171 | 17,311 | 561 | 107,123 |
| 044 | Insurance Department | 37,790 | 18,044 | 6,725 | (707,170) | 15,342 | 13,883 | 16,011 | 1,145,498 | 4,643,518 | (119,522) | 16,155 | 12,042 | 5,098,316 |
| 045 | Highway Department | 452,977 | 0 | 0 | 1,531,048 | 0 | 0 | 0 | 0 | 1,629,780 | 1,570,394 | 0 | 1,024,721 | 6,208,920 |
| 046 | Manpower Planning | 431,656 | 349,542 | 987,264 | 60,896 | 7,730 | 0 | 201,458 | 230,800 | 436,653 | 50,000 | 400,913 | 512,221 | 3,669,133 |
| 047 | Labor and Statistics | 8,436 | 33,703 | 22,218 | 11,879 | 13,285 | 23,891 | 10,664 | 19,252 | 29,229 | 27,978 | 19,515 | 86,191 | 306,241 |
| 050 | Liquor Commission | 0 | 0 | 3,051,708 | 0 | 0 | 1,014,670 | 1,085,289 | 0 | 0 | 938,985 | 0 | 0 | 6,090,652 |
| 051 | Livestock Board | 3,853 | 39,651 | 138 | 3,285 | 408,128 | 748 | 3,431 | 404,708 | 5,296 | 5,756 | 304,825 | 21,240 | 1,201,059 |
| 053 | DEPAD | 59,098 | 82,409 | 0 | 10,550 | 3,700 | 40,223 | 6,600 | 18,565 | 6,105 | 44,462 | 6,060 | 31,864 | 309,636 |
| 054 | Board of Nursing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 51 | (51) | 4,233 | 4,233 |
| 057 | Community Colleges | 0 | 60,389 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (2,298) | 58,091 |
| 059 | Board of Pharmacy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,651 | (2,154) | 11,497 |
| 060 | Public Lands | 44,047 | 32,911 | 71,150 | 433,811 | 150,674 | 158,653 | 254,283 | 134,079 | 125,615 | 134,753 | 233,528 | 561,622 | 2,325,126 |
| 061 | Board of CPA's | 47 | 61 | 412 | 63 | 36 | 1,702 | 297 | 123 | 617 | 63 | 40 | 67 | 3,528 |
| 062 | Board of Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 065 | State Library | 88,015 | 30,000 | 29,592 | 0 | 22 | 0 | 0 | 135,988 | 27,201 | 30,000 | 30,089 | 13,545 | 384,452 |
| 066 | Travel Commission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | 0 | 9 |
| 067 | University of Wyoming | 459,729 | 18,495 | 2,715,798 | 2,348,643 | 1,409,308 | 1,923,334 | 1,763,289 | 2,096,633 | 1,905,599 | 2,529,391 | 1,377,587 | 4,179,011 | 22,726,817 |

## State of Wyoming

## GENERAL FUND

## SUMMARY OF ACTUAL REVENUE BY MONTH (Continued)

By Agency

*For Fiscal Year Ended June 30, 1982*

| Agency No. | Agency | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 070 | Workers' Compensation | $ 0 | $ 0 | $ 0 | $ 311,963 | $ 0 | $ 0 | $ 313,121 | $ 0 | $ 0 | $ 0 | $ 16,152 | $ 799,434 | $ 1,440,670 |
| 071 | Health & Social Services | 1,080,129 | 1,908,594 | 4,656,689 | 3,017,938 | 2,541,082 | 4,601,030 | 2,892,941 | 3,605,672 | 4,140,202 | 3,805,220 | 7,424,434 | 4,790,215 | 44,464,146 |
| 072 | Retirement System | 0 | 0 | (2) | 0 | 0 | 0 | 0 | 384,812 | 0 | 0 | 0 | 322,977 | 707,787 |
| 073 | Youth Council | 0 | 0 | 27,122 | 0 | 0 | 0 | 0 | 0 | (6,550) | 0 | 0 | 0 | 20,572 |
| 074 | Recreation Commission | 23,226 | 79,938 | 95,223 | 51,773 | 24,453 | 52,187 | 164,858 | 54,607 | 216,091 | 152,766 | 65,598 | 30,258 | 1,010,978 |
| 076 | OSHA | 0 | 0 | 161 | 0 | 86 | 79,308 | 68,779 | 140 | 288 | 78,337 | 0 | 81,333 | 308,432 |
| 080 | Board of Charities & Reform | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 081 | Probation and Parole | 0 | 0 | 0 | 15,340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 87,279 | 102,619 |
| 088 | Wyoming Women's Center | 0 | 0 | 0 | 3,560 | 2,201 | 4,726 | 3,062 | 5,980 | 5,082 | 3,958 | 16,946 | 3,387 | 48,902 |
| 089 | Wyoming Honor Farm | 9,774 | 12,431 | 6,169 | 17,577 | 4,050 | 20,605 | 50 | 758 | 30,410 | 1,328 | 3,866 | (8,864) | 98,354 |
| 090 | Children's Home | 2,424 | 1,986 | 2,206 | 0 | 3,664 | 15,533 | 1,828 | 1,124 | 6,124 | 37,593 | 0 | 67,238 | 139,720 |
| 091 | Girls' School | 4,224 | 4,818 | 9,074 | 3,000 | 2,007 | 8,769 | 3,000 | 5,523 | 3,000 | 3,000 | 4,000 | 46,218 | 96,633 |
| 092 | Hot Springs State Park | 4,537 | 4,247 | 4,986 | 3,787 | 3,033 | 3,128 | 2,111 | 4,286 | 6,070 | 3,460 | 1,956 | 33,190 | 74,791 |
| 093 | Industrial Institute | 14,918 | 4,682 | 791 | 1,679 | 6,370 | 13,823 | 4,000 | 0 | 5,226 | 0 | 46,419 | 81,124 | 179,032 |
| 094 | Pioneer Home | 29,668 | 30,751 | 37,133 | 35,132 | (41) | 70,696 | 36,932 | (130) | 69,346 | 83,272 | 37,199 | 77,485 | 507,443 |
| 095 | State Hospital | 43,111 | 10,367 | 135,220 | 88,026 | 133,531 | 124,507 | 119,593 | 99,542 | 110,903 | 78,657 | 172,259 | 164,335 | 1,280,051 |
| 096 | State Training School | 100,214 | 24,853 | 31,576 | 113,800 | 41,982 | 20,319 | 26,218 | 111,566 | 36,527 | 21,058 | 122,312 | 146,298 | 796,723 |
| 097 | Soldiers' & Sailors' Home | 45,630 | 24,435 | 20,311 | 19,671 | 46,104 | 130,067 | 98,670 | 105,369 | 174,320 | 49,494 | 244,089 | 132,692 | 1,090,852 |
| 098 | Sanitarium | 18,661 | 0 | 47,649 | 25,638 | 24,572 | 26,516 | 23,574 | 27,351 | 26,873 | 38,701 | 105,963 | 108,001 | 473,499 |
| 099 | Penitentiary | 33,552 | 34,005 | 388 | 1,022 | 1,409 | 1,071 | 23,586 | 580 | 2,558 | 925 | 29,330 | 41,620 | 190,046 |
| 101 | Supreme Court | 2,172 | 2,782 | 462 | 2,812 | 471 | 284 | (1,539) | 9,466 | 239 | 429 | 356 | 28,364 | 46,298 |
| 104 | Law Library | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,828 | 0 | 0 | 11,828 |
| 120 | Judicial District 1A | 0 | 0 | 70 | 0 | 130 | 100 | 0 | 100 | 0 | 0 | 0 | 180 | 580 |
| 121 | Judicial District 1B | 50 | 0 | 0 | 20 | 521 | 30 | 30 | 21 | 0 | 20 | 10 | 80 | 782 |
| 122 | Judicial District 2A | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 125 | Judicial District 3A | 0 | 0 | 0 | 0 | 0 | 1,354 | 0 | 0 | 0 | 0 | 0 | 0 | 1,354 |
| 126 | Judicial District 4 | 0 | 0 | 0 | 0 | 0 | 0 | 80 | 0 | 70 | 80 | 0 | 1,010 | 1,240 |
| 127 | Judicial District 5A | 20 | 60 | 20 | 30 | 0 | 10 | 0 | 50 | 20 | 0 | 0 | 10 | 220 |
| 128 | Judicial District 5B | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160 | 0 | 6,026 | 6,186 |
| 129 | Judicial District 6 | 0 | 0 | 0 | 0 | 0 | 0 | 524 | 0 | 175 | 0 | 0 | 0 | 699 |
| 130 | Judicial District 7A | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0 | 0 | 0 | 0 | 0 | 200 |
| 131 | Judicial District 7B | 0 | 0 | 0 | 0 | 0 | 230 | 0 | 0 | 0 | 0 | 0 | 220 | 450 |
| 133 | Judicial District 8 | 0 | 0 | 50 | 142 | (10) | 0 | 0 | 100 | 0 | 10 | 0 | 80 | 372 |
| 134 | Judicial District 9B | 0 | 0 | 0 | 0 | 0 | 9,099 | 0 | 0 | 11,080 | 0 | 2,903 | 2,668 | 25,750 |
| 135 | Judicial District 6B | 0 | 0 | 0 | 805 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 805 |
| 136 | Judicial District 8B | 0 | 0 | 130 | 0 | 0 | 0 | 0 | 230 | 0 | 0 | 0 | 140 | 500 |
| 150 | County Courts | 369,000 | (102,421) | 141,984 | 22,131 | 15,362 | 13,944 | 44,742 | 31,230 | 21,140 | 63,069 | 58,058 | 45,627 | 1,323,866 |
| 201 | Legislative Service Office | 1,603 | 1,934 | 50 | 733 | 1,077 | (65) | 571 | 0 | 1,829 | 0 | 6,449 | 7,431 | 21,612 |
|  | TOTAL FUND | $ 22,404,923 | $ 42,116,742 | $108,080,639 | $ 24,031,762 | $ 21,611,890 | $ 53,702,761 | $ 24,624,659 | $ 36,670,717 | $ 84,296,264 | $ 37,027,957 | $ 46,311,969 | $ 66,365,478 | $562,245,761 |
|  | GENERAL FUND | $ 17,056,073 | $ 27,395,972 | $ 73,321,857 | $ 15,175,885 | $ 15,303,426 | $ 44,969,621 | $ 17,550,258 | $ 27,607,558 | $ 51,955,755 | $ 13,533,220 | $ 15,815,674 | $ 48,019,306 | $362,704,605 |
|  | AUGMENTING REVENUE | $ 5,348,850 | $ 14,720,770 | $ 34,758,782 | $ 8,855,877 | $ 6,308,464 | $ 8,733,140 | $ 7,074,401 | $ 9,063.159 | $ 32,340,509 | $ 23,494,737 | $ 30,496,295 | $ 18,346,172 | $199,541,156 |

*Schedule 5*

## State of Wyoming
## GENERAL FUND
## SUMMARY OF ACTUAL REVENUE BY MONTH
### By Source
*For Fiscal Year Ended June 30, 1982*

| | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 10000 Taxes | | | | | | | | | | | | | |
| 11000 Property Taxes | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 17 | $ 0 | $ 0 | $ 0 | $ 1 | $ 18 |
| 12000 Sales & Use Taxes | 10,281,019 | 13,932,107 | 14,127,474 | 13,167,119 | 13,943,489 | 14,916,603 | 13,953,906 | 15,144,053 | 15,293,590 | 11,371,504 | 13,376,458 | 15,229,080 | 164,736,402 |
| 13000 Mineral Severance Taxes | 11,012 | 2,560 | 55,284,699 | 4,464 | 143 | 26,639,404 | 562,135 | 202,395 | 29,342,412 | (7,833) | 664,072 | 46,496 | 112,751,959 |
| 14000 Inheritence Taxes | 96,966 | 105,165 | 230,196 | 119,208 | 270,674 | 162,341 | 158,090 | 361,994 | 354,841 | 148,678 | 130,458 | 133,473 | 2,272,084 |
| 15000 Franchise Taxes | 258,825 | 28,545 | 25,669 | (719,853) | 20,186 | 13,442 | 12,884 | 1,106,350 | 4,548,219 | (193,141) | 40,619 | 627,806 | 5,769,551 |
| 16000 Motor Carrier Taxes | 0 | 299,209 | 225,594 | 283,665 | 258,279 | 290,637 | 566,237 | 0 | 583,352 | 0 | 299,019 | 539,797 | 3,345,789 |
| TOTAL TAXES | $10,647,822 | $14,367,586 | $ 69,893,632 | $12,854,603 | $14,492,771 | $42,022,427 | $15,253,252 | $16,814,809 | $50,122,414 | $11,319,208 | $14,510,626 | $16,576,653 | $288,875,803 |
| 20000 Licenses, Permits & Regulatory | 90,322 | 220,283 | 445,052 | 466,417 | 98,991 | 210,471 | 592,212 | 144,542 | 577,587 | 127,891 | 283,528 | 509,749 | 3,767,045 |
| 30000 Fines, Forfeitures & Penalties | 63,855 | 115,530 | 129,541 | 67,797 | 58,183 | 103,412 | 106,846 | 69,252 | 128,832 | 66,663 | 74,746 | 307,697 | 1,292,354 |
| 40000 Use of Property & Money | 123,948 | 11,967,292 | 25,302 | 84,749 | 97,610 | 116,505 | 299,045 | 9,499,812 | 104,915 | 150,694 | 68,609 | 1,310,374 | 23,848,855 |
| 50000 Charges for Sales & Services | 728,244 | 719,118 | 2,664,427 | 1,206,753 | 400,763 | 1,454,004 | 887,936 | 718,062 | 788,505 | 1,710,696 | 630,895 | 781,845 | 12,691,248 |
| 60000 Revenue from Other (non-federal) | 1,806,970 | 10,745,843 | 27,405,366 | 4,224,551 | 2,165,754 | 1,902,444 | 2,389,472 | 2,825,741 | 25,697,759 | 16,433,348 | 20,490,285 | 38,190,018 | 154,277,551 |
| 70000 Federal Aids & Grants | 3,934,994 | 3,978,459 | 7,507,248 | 5,122,626 | 4,285,985 | 7,877,114 | 5,092,822 | 6,591,610 | 6,862,363 | 7,141,216 | 10,243,021 | 8,682,504 | 77,319,962 |
| 90000 Non-Revenue Receipts | 8,768 | 2,631 | 10,071 | 4,266 | 11,833 | 16,384 | 3,074 | 6,889 | 13,889 | 78,241 | 10,259 | 6,638 | 172,943 |
| TOTAL | $17,404,923 | $42,116,742 | $108,080,639 | $24,031,762 | $21,611,890 | $53,702,761 | $24,624,659 | $36,670,717 | $84,296,264 | $37,027,957 | $46,311,969 | $66,365,478 | $562,245,761 |
| General Fund Revenue | $17,056,073 | $27,395,972 | $ 73,321,857 | $15,175,885 | $15,303,426 | $44,969,621 | $17,550,258 | $27,607,558 | $51,955,755 | $13,533,220 | $15,815,674 | $48,019,306 | $362,704,605 |
| Augmenting Revenue | $ 348,850 | $14,720,770 | $ 34,758,782 | $ 8,855,877 | $ 6,308,464 | $ 8,733,140 | $ 7,074,401 | $ 9,063,159 | $32,340,509 | $23,494,737 | $30,496,295 | $18,346,172 | $199,541,156 |

*Schedule 6*

## State of Wyoming
## GENERAL FUND
## ANALYSIS OF CHANGE IN CASH BALANCE
*For Fiscal Year Ended June 30, 1982*

| | | | |
|---|---|---|---|
| Cash Balance June 30, 1981 | | | $ 95,436,885 |
| Add: | | | |
| Receipts | $304,359,239 | | |
| Transfers | 256,680,387 | | |
| Current Year Receivables | 1,206,135 | | |
| Total Current Year Revenue | | $562,245,761 | |
| Less: | | | |
| Warrants | $462,001,790 | | |
| Transfers | 37,575,070 | | |
| Total Current Year Expenditures | | $499,576,860 | |
| Net Operating Gain | | | 62,668,901 |
| Balance of Cash and Accounts Receivable | | | $158,105,786 |
| Less: | | | |
| Prior Year Account Receivable Cancelled | | $ 4,190 | |
| Current Year Receivables | | 1,206,135 | |
| Total Deduction from Cash | | | 1,210,325 |
| Cash Balance June 30, 1982 | | | $156,895,461 |

*Schedule 7*

## State of Wyoming
## GENERAL FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance June 30, 1982 | | $ 64,467,209 |
| Add: | | |
| Excess Revenue over Expenditures | $ 62,668,901 | |
| Reserve for Appropriation Prior to 1981 | 12,132,349 | |
| Reserve for Appropriation 1981 | 20,639,231 | |
| Due to Other Funds 1981 | 151,299 | |
| Total Additions | | 95,591,780 |
| Less: | | |
| Reserve for Appropriation Prior to 1982 | $ 12,006,937 | |
| Reserve for Appropriation 1982 | 25,813,950 | |
| Prior Year Account Receivable Cancelled | 4,190 | |
| Due From Other Funds | 404,200 | |
| Total Deductions | | 38,229,277 |
| Fund Balance June 30, 1982 | | $121,829,712 |

## State of Wyoming
## GENERAL FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
### By Source and Agency
*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 10000 | Taxes | $263,382,904 | $288,875,803 | $ 25,492,899 | 110% |
| 20000 | Licenses, Permits & Regulatory | 3,233,172 | 3,767,045 | 533,873 | 117 |
| 30000 | Fines, Forfeitures & Penalties | 465,048 | 1,291,404 | 826,356 | 278 |
| 40000 | Use of Property & Money | 26,451,447 | 23,848,855 | (2,602,592) | 90 |
| 50000 | Charges for Sales and Services | 7,739,830 | 9,598,961 | 1,859,131 | 124 |
| 60000 | Revenue From Other Sources | 28,775,965 | 33,606,461 | 4,830,496 | 117 |
| 70000 | Federal Aids and Grants | 199,733 | 1,572,637 | 1,372,904 | 787 |
| 90000 | Non-Revenue Receipts | 10,962 | 143,439 | 132,477 | 1309 |
| | TOTAL REVENUE | $330,259,061 | $362,704,605 | $ 32,445,544 | 110% |

| Agency No. | Agency | | | | |
|---|---|---|---|---|---|
| 001 | Governor | $ 0 | $ (107,864) | $ (107,864) | NA |
| 002 | Secretary of State | 1,406,578 | 2,062,873 | 656,295 | 147% |
| 003 | State Auditor | 1,485 | 1,954 | 469 | 132 |
| 004 | State Treasurer | 50,502,015 | 48,357,123 | (2,144,892) | 96 |
| 005 | Department of Education | 22,945 | 819,435 | 796,490 | 3571 |
| 006 | DAFC | 2,031,594 | 3,303,881 | 1,272,287 | 163 |
| 007 | Adjutant General | 16,791 | 43,810 | 27,019 | 261 |
| 008 | Public Defender | 127,274 | 19,560 | (107,714) | 15 |
| 009 | Aeronautics Commission | 0 | 132 | 132 | NA |
| 010 | Department of Agriculture | 242,691 | 166,780 | (75,911) | 69 |
| 011 | Revenue and Taxation | 254,778,675 | 285,023,913 | 30,245,238 | 112 |
| 012 | Board of Architects | 1,318 | 3,245 | 1,927 | 246 |
| 013 | Archives, Museums and Historical | 26,883 | 77,688 | 50,805 | 289 |
| 015 | Attorney General | 88,790 | 68,667 | (20,123) | 77 |
| 016 | Board of Barber Examiners | 151 | 131 | (20) | 87 |
| 020 | Environmental Quality | 29,450 | 31,102 | 1,652 | 106 |
| 023 | Public Service Commission | 311,494 | 378,389 | 66,895 | 121 |
| 028 | Board of Podiatry | 610 | 102 | (508) | 17 |
| 031 | Board of Mines | 1,978 | 2,643 | 665 | 134 |
| 032 | Disaster & Civil Defense | 0 | 1,265 | 1,265 | NA |
| 033 | Board of Cosmetology | 440 | 809 | 369 | 184 |
| 037 | State Engineer | 62,323 | 95,098 | 32,775 | 153 |
| 039 | State Examiner | 401,630 | 443,113 | 41,483 | 110 |
| 041 | Fire Prevention | 319,117 | 281,081 | (38,036) | 88 |
| 042 | Geological Survey | 33,406 | 78,828 | 45,422 | 236 |
| 044 | Insurance Department | 9,480,894 | 5,067,292 | (4,413,602) | 53 |
| 047 | Labor and Statistics | 483 | 532 | 49 | 110 |
| 050 | Liquor Commission | 5,339,567 | 6,090,652 | 751,085 | 114 |
| 051 | Livestock Board | 11,825 | 35,982 | 24,157 | 304 |
| 053 | DEPAD | 263 | 60 | (203) | 23 |
| 057 | Community Colleges | 0 | 389 | 389 | NA |
| 060 | Public Lands | 311,382 | 1,780,438 | 1,469,056 | 572 |
| 061 | Board of CPA's | 1,779 | 3,528 | 1,749 | 198 |
| 065 | State Library | 0 | 111 | 111 | NA |
| 066 | Travel Commission | 0 | 9 | 9 | NA |
| 067 | University of Wyoming | 669,444 | 1,449,748 | 780,304 | 217 |
| 070 | Workers' Compensation | 1,013,296 | 1,342,812 | 329,516 | 133 |
| 071 | Health and Social Services | 54,637 | 1,480,300 | 1,425,663 | 2709 |
| 072 | Retirement System | 586,000 | 707,787 | 121,787 | 121 |
| 073 | Youth Council | 0 | (30,027) | (30,027) | NA |
| 074 | Recreation Commission | 111,132 | 197,199 | 86,067 | 177 |
| 076 | OSHA | 0 | 1,060 | 1,060 | NA |
| 080 | Board of Charities and Reform | 0 | 12 | 12 | NA |
| 089 | Wyoming Honor Farm | 193,578 | 56,834 | (136,744) | 29 |
| 090 | Children's Home | 8,792 | 15,576 | 6,784 | 177 |
| 091 | Girls' School | 19,248 | 12,970 | (6,278) | 67 |
| 092 | Hot Springs State Park | 14,509 | 43,676 | 29,167 | 301 |
| 093 | Industrial Institute | 57,578 | 22,997 | (34,581) | 40 |
| 094 | Pioneer Home | 302,852 | 414,443 | 111,591 | 137 |
| 095 | State Hospital | 891,023 | 1,189,510 | 298,487 | 133 |
| 096 | Training School | 314,722 | 535,874 | 221,152 | 170 |
| 097 | Soldiers' and Sailors' Home | 290,723 | 361,178 | 70,455 | 124 |
| 098 | Wyoming Sanitarium | 161,968 | 312,021 | 150,053 | 193 |
| 099 | State Penitentiary | 10,198 | 54,739 | 44,541 | 537 |
| 101 | Supreme Court | 3,956 | 4,354 | 398 | 110 |
| 120 | Judicial District 1A | 418 | 580 | 162 | 139 |
| 121 | Judicial District 1B | 286 | 301 | 15 | 105 |
| 122 | Judicial District 2A | 0 | 20 | 20 | NA |
| 126 | Judicial District 4 | 220 | 230 | 10 | 105 |
| 127 | Judicial District 5A | 105 | 160 | 55 | 152 |
| 128 | Judicial District 5B | 105 | 160 | 55 | 152 |
| 129 | Judicial District 6 | 0 | 699 | 699 | NA |
| 130 | Judicial District 7A | 0 | 200 | 200 | NA |
| 131 | Judicial District 7B | 0 | 450 | 450 | NA |
| 133 | Judicial District 8 | 176 | 320 | 144 | 182 |
| 134 | Judicial District 9B | 264 | 0 | (264) | 0 |
| 135 | Judicial District 6B | 0 | 805 | 805 | NA |
| 136 | Judicial District 8B | 0 | 500 | 500 | NA |
| 150 | County Courts | 0 | 372,754 | 372,754 | NA |
| 201 | Legislative Service Office | 0 | 21,612 | 21,612 | NA |
| | TOTAL REVENUE | $330,259,061 | $362,704,605 | $ 32,445,544 | 110% |

# State of Wyoming
## AUGMENTING FUNDS
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
### By Source and Agency
*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 10000 | Taxes | $ 0 | $ 0 | $ 0 | NA |
| 20000 | Licenses, Permits & Regulatory | 0 | 0 | 0 | NA |
| 30000 | Fines, Forfeitures & Penalties | 950 | 950 | 0 | 100% |
| 40000 | Use of Property and Money | 0 | 0 | 0 | NA |
| 50000 | Charges for Sales and Services | 3,464,927 | 3,092,287 | (372,640) | 89 |
| 60000 | Revenue From Other Sources | 132,345,313 | 120,671,091 | (11,674,222) | 91 |
| 70000 | Federal Aids and Grants | 109,100,709 | 75,747,325 | (33,353,384) | 69 |
| 90000 | Non Revenue Receipts | 20,266 | 29,503 | 9,237 | 146 |
|  | TOTAL REVENUE | $244,932,165 | $199,541,156 | $(45,391,009) | 81% |

| Agency No. | Agency | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 001 | Governor | $ 2,673,445 | $ 1,451,576 | $ (1,221,869) | 54% |
| 004 | State Treasurer | 0 | 1,575 | 1,575 | NA |
| 005 | Department of Education | 118,024,435 | 103,595,064 | (14,429,371) | 88 |
| 006 | DAFC | 1,905,431 | 1,734,861 | (170,570) | 91 |
| 007 | Adjutant General | 1,726,069 | 1,131,225 | (594,844) | 66 |
| 008 | Public Defenders | 180,737 | 169,952 | (10,785) | 94 |
| 009 | Aeronautics Commission | 11,388,364 | 2,797,464 | (8,590,900) | 25 |
| 010 | Department of Agriculture | 1,062,286 | 475,796 | (586,490) | 45 |
| 011 | Revenue and Taxation | 157,526 | 130,232 | (27,294) | 83 |
| 013 | Archives, Museums and Historical | 123,024 | 116,073 | (6,951) | 94 |
| 014 | Council on the Arts | 463,208 | 398,331 | (64,877) | 86 |
| 015 | Attorney General | 1,327,920 | 897,952 | (429,968) | 68 |
| 019 | Office of Traffic Safety | 978,230 | 766,483 | (211,747) | 78 |
| 020 | Environmental Quality | 5,298,695 | 3,588,549 | (1,710,146) | 68 |
| 023 | Public Service Commission | 43,369 | 43,369 | 0 | 100 |
| 029 | Water Development Commission | 118,800 | 70,707 | (48,093) | 60 |
| 031 | Board of Mines | 5,000 | 5,000 | 0 | 100 |
| 032 | Disaster & Civil Defense | 740,392 | 518,501 | (221,891) | 70 |
| 037 | State Engineer | 231,487 | 228,825 | (2,662) | 99 |
| 039 | State Examiner | 25,022 | 25,022 | 0 | 100 |
| 041 | Fire Prevention | 70,165 | 45,415 | (24,750) | 65 |
| 042 | Geological Survey | 37,147 | 28,295 | (8,852) | 76 |
| 044 | Insurance Department | 31,024 | 31,024 | 0 | 100 |
| 045 | Highway Department | 7,078,939 | 6,208,920 | (870,019) | 88 |
| 046 | Manpower Planning | 6,130,972 | 3,669,133 | (2,461,839) | 60 |
| 047 | Labor and Statistics | 406,025 | 305,709 | (100,316) | 75 |
| 051 | Livestock Board | 1,217,143 | 1,165,077 | (52,066) | 96 |
| 053 | DEPAD | 392,161 | 309,576 | (82,585) | 79 |
| 054 | Board of Nursing | 4,233 | 4,233 | 0 | 100 |
| 057 | Community College Commission | 60,000 | 57,702 | (2,298) | 96 |
| 059 | Board of Pharmacy | 13,651 | 11,497 | (2,154) | 84 |
| 060 | Public Lands | 634,298 | 544,688 | (89,610) | 86 |
| 065 | State Library | 434,721 | 384,341 | (50,380) | 88 |
| 067 | University of Wyoming | 23,172,411 | 21,277,070 | (1,895,341) | 92 |
| 070 | Workers' Compensation | 97,858 | 97,858 | 0 | 100 |
| 071 | Health and Social Services | 52,163,511 | 42,983,846 | (9,179,665) | 82 |
| 073 | Youth Council | 50,598 | 50,598 | 0 | 100 |
| 074 | Recreation Commission | 1,175,246 | 813,779 | (361,467) | 69 |
| 076 | OSHA | 391,524 | 307,372 | (84,152) | 79 |
| 081 | Board of Probation & Parole | 107,604 | 102,619 | (4,985) | 95 |
| 088 | Wyoming Women's Center | 89,828 | 48,902 | (40,926) | 54 |
| 089 | Wyoming Honor Farm | 50,067 | 41,520 | (8,547) | 83 |
| 090 | Children's Home | 159,305 | 124,144 | (35,161) | 78 |
| 091 | Girls' School | 101,900 | 83,664 | (18,236) | 82 |
| 092 | Hot Springs State Park | 31,115 | 31,115 | 0 | 100 |
| 093 | Industrial Institute | 186,212 | 156,035 | (30,177) | 84 |
| 094 | Pioneer Home | 115,500 | 93,000 | (22,500) | 81 |
| 095 | State Hospital | 98,872 | 90,542 | (8,330) | 92 |
| 096 | State Training School | 304,702 | 260,849 | (43,853) | 86 |
| 097 | Soldiers' & Sailors' Home | 2,132,223 | 729,675 | (1,402,548) | 34 |
| 098 | Wyoming Sanitarium | 80,739 | 161,478 | 80,739 | 200 |
| 099 | State Penitentiary | 257,277 | 135,307 | (121,970) | 53 |
| 101 | Supreme Court | 71,774 | 41,944 | (29,830) | 58 |
| 104 | Law Library | 11,828 | 11,828 | 0 | 100 |
| 121 | Judicial District 1B | 481 | 481 | 0 | 100 |
| 125 | Judicial District 3A | 1,354 | 1,354 | 0 | 100 |
| 126 | Judicial District 4 | 1,010 | 1,010 | 0 | 100 |
| 127 | Judicial District 5A | 0 | 60 | 60 | NA |
| 128 | Judicial District 5B | 6,026 | 6,026 | 0 | 100 |
| 133 | Judicial District 8A | 0 | 52 | 52 | NA |
| 134 | Judicial District 9B | 40,116 | 25,750 | (14,366) | 64 |
| 135 | Judicial District 6B | 3,500 | 0 | (3,500) | 0 |
| 150 | County Courts | 1,045,665 | 951,111 | (94,554) | 91 |
| 201 | Legislative Service Office | 0 | 0 | 0 | NA |
|  | TOTAL REVENUE | $244,932,165 | $199,541,156 | $(45,391,009) | 81% |

## State of Wyoming

## GENERAL AND AUGMENTING FUNDS

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

### By Source and Agency

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 10000 | Taxes | $263,382,904 | $288,875,803 | $ 25,492,899 | 110% |
| 20000 | Licenses Permits & Regulatory | 3,233,172 | 3,767,045 | 533,873 | 117 |
| 30000 | Fines, Forfeitures & Penalties | 465,998 | 1,292,354 | 826,356 | 277 |
| 40000 | Use of Property & Money | 26,451,447 | 23,848,855 | (2,602,592) | 90 |
| 50000 | Charges for Sales & Services | 11,204,757 | 12,691,248 | 1,486,491 | 113 |
| 60000 | Revenue From Other Sources | 161,121,278 | 154,277,552 | (6,843,726) | 96 |
| 70000 | Federal Aids and Grants | 109,300,442 | 77,319,962 | (31,980,480) | 71 |
| 90000 | Non-Revenue Sources | 31,228 | 172,942 | 141,714 | 554 |
| | TOTAL REVENUE | $575,191,226 | $562,245,761 | $(12,945,465) | 98% |

| Agency No. | Agency | | | | |
|---|---|---|---|---|---|
| 001 | Governor | $ 2,673,445 | $ 1,343,712 | $ (1,329,733) | 50% |
| 002 | Secretary of State | 1,406,578 | 2,062,873 | 656,295 | 147 |
| 003 | State Auditor | 1,485 | 1,954 | 469 | 132 |
| 004 | State Treasurer | 50,502,015 | 48,358,698 | (2,143,317) | 96 |
| 005 | Department of Education | 118,047,380 | 104,414,499 | (13,632,881) | 88 |
| 006 | DAFC | 3,937,025 | 5,038,742 | 1,101,717 | 128 |
| 007 | Adjutant General | 1,742,860 | 1,175,035 | (567,825) | 67 |
| 008 | Public Defender | 308,011 | 189,512 | (118,499) | 62 |
| 009 | Aeronautics Commission | 11,388,364 | 2,797,596 | (8,590,768) | 25 |
| 010 | Department of Agriculture | 1,304,977 | 642,576 | (662,401) | 49 |
| 011 | Revenue and Taxation | 254,936,201 | 285,154,145 | 30,217,944 | 112 |
| 012 | Board of Architects | 1,318 | 3,245 | 1,927 | 246 |
| 013 | Archives, Museums and Historical | 149,907 | 193,761 | 43,854 | 129 |
| 014 | Council on the Arts | 463,208 | 398,331 | (64,877) | 86 |
| 015 | Attorney General | 1,416,710 | 966,619 | (450,091) | 68 |
| 016 | Board of Barber Examiners | 151 | 131 | (20) | 87 |
| 019 | Office of Traffic Safety | 978,230 | 766,483 | (211,747) | 78 |
| 020 | Environmental Quality | 5,328,145 | 3,619,651 | (1,708,494) | 68 |
| 023 | Public Service Commission | 354,863 | 421,758 | 66,895 | 119 |
| 028 | Board of Podiatry | 610 | 102 | (508) | 17 |
| 029 | Water Development Commission | 118,800 | 70,707 | (48,093) | 60 |
| 031 | Board of Mines | 6,978 | 7,643 | 665 | 110 |
| 032 | Disaster & Civil Defense | 740,392 | 519,766 | (220,626) | 70 |
| 033 | Board of Cosmetology | 440 | 809 | 369 | 184 |
| 037 | State Engineer | 293,810 | 323,923 | 30,113 | 110 |
| 039 | State Examiner | 426,652 | 468,135 | 41,483 | 110 |
| 041 | Fire Prevention | 389,282 | 326,496 | (62,786) | 84 |
| 042 | Geological Survey | 70,553 | 107,123 | 36,570 | 152 |
| 044 | Insurance Department | 9,511,918 | 5,098,316 | (4,413,602) | 54 |
| 045 | Highway Department | 7,078,939 | 6,208,920 | (870,019) | 88 |
| 046 | Manpower Planning | 6,130,972 | 3,669,133 | (2,461,839) | 60 |
| 047 | Labor and Statistics | 406,508 | 306,241 | (100,267) | 75 |
| 050 | Liquor Commission | 5,339,567 | 6,090,652 | 751,085 | 114 |
| 051 | Livestock Board | 1,228,968 | 1,201,059 | (27,909) | 98 |
| 053 | DEPAD | 392,424 | 309,636 | (82,788) | 79 |
| 054 | Board of Nursing | 4,233 | 4,233 | 0 | 100 |
| 057 | Community College Commission | 60,000 | 58,091 | (1,909) | 97 |
| 059 | Board of Pharmacy | 13,651 | 11,497 | (2,154) | 84 |

## State of Wyoming

## GENERAL AND AUGMENTING FUNDS

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL (Continued)

### By Source and Agency

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Agency | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated | Percent of Estimate |
|---|---|---|---|---|---|
| 060 | Public Lands | $ 945,680 | $ 2,325,126 | $ 1,379,446 | 246% |
| 061 | Board of CPA's | 1,779 | 3,528 | 1,749 | 198 |
| 065 | State Library | 434,721 | 384,452 | (50,269) | 88 |
| 066 | Travel Commission | 0 | 9 | 9 | NA |
| 067 | University of Wyoming | 23,841,855 | 22,726,818 | (1,115,037) | 95 |
| 070 | Workers' Compensation | 1,111,154 | 1,440,670 | 329,516 | 130 |
| 071 | Health and Social Services | 52,218,148 | 44,464,146 | (7,754,002) | 85 |
| 072 | Retirement System | 586,000 | 707,787 | 121,787 | 121 |
| 073 | Youth Council | 50,598 | 20,571 | (30,027) | 41 |
| 074 | Recreation Commission | 1,286,378 | 1,010,978 | (275,400) | 79 |
| 076 | OSHA | 391,524 | 308,432 | (83,092) | 79 |
| 080 | Board of Charities and Reform | 0 | 12 | 12 | NA |
| 081 | Board of Probation and Parole | 107,604 | 102,619 | (4,985) | 95 |
| 088 | Wyoming Women's Center | 89,828 | 48,902 | (40,926) | 54 |
| 089 | Wyoming Honor Farm | 243,645 | 98,354 | (145,291) | 40 |
| 090 | Children's Home | 168,097 | 139,720 | (28,377) | 83 |
| 091 | Girls' School | 121,148 | 96,634 | (24,514) | 80 |
| 092 | Hot Springs State Park | 45,624 | 74,791 | 29,167 | 164 |
| 093 | Industrial Institute | 243,790 | 179,032 | (64,758) | 73 |
| 094 | Pioneer Home | 418,352 | 507,443 | 89,091 | 121 |
| 095 | State Hospital | 989,895 | 1,280,052 | 290,157 | 129 |
| 096 | State Training School | 619,424 | 796,723 | 177,299 | 129 |
| 097 | Soldiers' & Sailors' Home | 2,422,946 | 1,090,853 | (1,332,093) | 45 |
| 098 | Wyoming Sanitarium | 242,707 | 473,499 | 230,792 | 195 |
| 099 | State Penitentiary | 267,475 | 190,046 | (77,429) | 71 |
| 101 | Supreme Court | 75,730 | 46,298 | (29,432) | 61 |
| 104 | Law Library | 11,828 | 11,828 | 0 | 100 |
| 120 | Judicial District 1A | 418 | 580 | 162 | 139 |
| 121 | Judicial District 1B | 767 | 782 | 15 | 102 |
| 122 | Judicial District 2A | 0 | 20 | 20 | NA |
| 125 | Judicial District 3A | 1,354 | 1,354 | 0 | 100 |
| 126 | Judicial District 4 | 1,230 | 1,240 | 10 | 101 |
| 127 | Judicial District 5A | 105 | 220 | 115 | 210 |
| 128 | Judicial District 5B | 6,131 | 6,186 | 55 | 101 |
| 129 | Judicial District 6 | 0 | 699 | 699 | NA |
| 130 | Judicial District 7A | 0 | 200 | 200 | NA |
| 131 | Judicial District 7B | 0 | 450 | 450 | NA |
| 133 | Judicial District 8 | 176 | 372 | 196 | 211 |
| 134 | Judicial District 9B | 40,380 | 25,750 | (14,630) | 64 |
| 135 | Judicial District 6B | 3,500 | 805 | (2,695) | 23 |
| 136 | Judicial District 8B | 0 | 500 | 500 | NA |
| 150 | County Courts | 1,045,665 | 1,323,865 | 278,200 | 127 |
| 201 | Legislative Service Office | 0 | 21,612 | 21,612 | NA |
| | TOTAL REVENUE | $575,191,226 | $562,245,761 | $(12,945,465) | 98% |

*Schedule 11*

## State of Wyoming
## GENERAL FUND APPROPRIATION CONTROL
## 1980-82 APPROPRIATION STATUS
*June 30, 1982*

| Agency No. | Agency | Appropriations Prior Years | Appropriations 1980-82 | Specials 1980-82 | Adjustments to Appropriations | Total Appropriations 1980-82 | Expended FY 1981 | Expended FY 1982 | Encumbrances | Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 001 | Governor | $ 2,402,882 | $ 7,404,204 | $ 3,539,500 | $ 0 | $ 13,346,586 | $ 5,764,254 | $ 2,955,641 | $ 106,220 | $ 4,520,471 |
| 002 | Secretary of State | 5,433 | 1,275,963 | 0 | 0 | 1,281,396 | 470,714 | 567,173 | 140,809 | 102,700 |
| 003 | State Auditor | 3,242,026 | 7,42[illegible],071 | 162,258 | 0 | 10,826,355 | 1,379,059 | 5,507,089 | 540,248 | 3,399,959 |
| 004 | State Treasurer | 144 | 17,121,536 | 22,562,474 | 0 | 39,684,154 | 13,847,514 | 15,889,985 | 1,758 | 9,944,897 |
| 005 | Department of Education | 73,359 | 9,681,826 | 32,716,500 | 0 | 42,471,685 | 22,112,500 | 14,226,763 | 124,176 | 6,008,246 |
| 006 | DAFC | 1,378,333 | 22,296,409 | 35,501,026 | (214,500) | 58,961,268 | 41,347,290 | 9,724,996 | 5,743,849 | 2,145,133 |
| 007 | Adjutant General | 551,886 | 2,487,685 | 219,200 | 0 | 3,258,771 | 1,166,221 | 1,532,154 | 415,147 | 145,249 |
| 008 | Statewide Public Defender | 175 | 2,008,714 | 0 | (70,000) | 1,938,889 | 905,497 | 971,928 | 5,456 | 56,008 |
| 009 | Aeronautics Commission | 472,675 | 10,941,257 | 0 | 0 | 11,413,932 | 1,726,735 | 7,087,931 | 2,588,181 | 11,085 |
| 010 | Department of Agriculture | 170,913 | 7,869,674 | 789,800 | 515,000 | 9,345,387 | 4,721,034 | 4,042,956 | 306,391 | 275,006 |
| 011 | Revenue and Taxation | 240,171 | 17,245,550 | 1,804,170 | 0 | 19,289,891 | 8,474,232 | 9,598,251 | 650,226 | 567,182 |
| 013 | Archives, Museums and Historical | 58,746 | 2,530,598 | 53,500 | 20,102 | 2,662,946 | 1,243,891 | 1,376,791 | 32,662 | 9,602 |
| 014 | Council on the Arts | 395 | 175,397 | 0 | 0 | 175,792 | 91,912 | 79,285 | 950 | 3,645 |
| 015 | Attorney General | 1,054,589 | 7,242,939 | 4,675,000 | 125,000 | 13,097,528 | 5,580,443 | 7,201,445 | 291,761 | 23,879 |
| 019 | Office of Traffic Safety | 0 | 57,607 | 0 | 0 | 57,607 | 28,804 | 28,803 | 0 | 0 |
| 020 | Environmental Quality | 110,292 | 5,142,264 | 0 | 0 | 5,252,556 | 2,138,392 | 2,589,854 | 262,685 | 261,625 |
| 022 | Industrial Siting Administration | 0 | 550,634 | 0 | 0 | 550,634 | 152,536 | 231,795 | 0 | 166,303 |
| 023 | Public Service Commission | 2,468 | 667,747 | 0 | 0 | 670,215 | 328,641 | 330,020 | 6,539 | 5,015 |
| 029 | Water Development Commission | 197,637 | 824,097 | 0 | 0 | 1,021,734 | 395,460 | 370,673 | 208,833 | 46,768 |
| 031 | Board of Mines | 7,039 | 455,929 | 0 | 0 | 462,968 | 204,700 | 234,996 | 8,843 | 14,429 |
| 032 | Disaster and Civil Defense | 215 | 243,495 | 25 000 | 0 | 268,710 | 101,504 | 156,045 | 0 | 11,161 |
| 037 | State Engineer | 323,550 | 4,416,285 | 0 | 0 | 4,739,835 | 2,204,070 | 1,967,397 | 317,773 | 250,595 |
| 039 | State Examiner | 27,911 | 2,667,478 | 0 | (15,175) | 2,680,214 | 1,029,965 | 1,176,121 | 707 | 473,421 |
| 041 | Fire Prevention | 3,036 | 1,529,988 | 0 | (11,701) | 1,521,323 | 662,595 | 802,126 | 15,280 | 41,322 |
| 042 | Geological Survey | 33,929 | 1,005,630 | 0 | 0 | 1,039,559 | 498,880 | 499,815 | 29,257 | 11,607 |
| 044 | Insurance Department | 21,467 | 1,372,843 | 0 | 0 | 1,394,310 | 672,776 | 656,125 | 6,070 | 59,339 |
| 045 | Highway Department | 288 | 119,000 | 902,366 | 0 | 1,021,654 | 187,884 | 278,881 | 501,228 | 53,661 |
| 045 | Highway Patrol | 326,066 | 3,279,458 | 0 | 0 | 3,605,524 | 1,613,026 | 1,738,631 | 176,592 | 77,275 |
| 047 | Labor and Statistics | 8,604 | 914,042 | 0 | 0 | 922,646 | 441,072 | 457,119 | 13,097 | 11,358 |
| 051 | Livestock Board | 1,342 | 2,156,643 | 0 | 0 | 2,157,985 | 1,000,748 | 1,063,666 | 3,450 | 90,121 |
| 053 | DEPAD | 33,758 | 1,678,344 | 0 | 30,000 | 1,742,102 | 763,939 | 841,009 | 78,161 | 58,993 |
| 054 | Board of Nursing | 0 | 80,664 | 0 | 0 | 80,664 | 37,586 | 39,574 | 1,880 | 1,624 |
| 057 | Community College Commission | 5,038 | 42,016,180 | 0 | 0 | 42,021,218 | 19,800,123 | 22,219,602 | 388 | 1,105 |
| 059 | Board of Pharmacy | 0 | 118,001 | 0 | 0 | 118,001 | 55,858 | 62,143 | 0 | 0 |
| 060 | Public Lands | 32,711 | 3,790,950 | 17,115,000 | (1,600,000) | 19,338,661 | 16,900,381 | 2,083,169 | 223,106 | 132,005 |
| 063 | Governor's Residence | 3,257 | 230,348 | 0 | 0 | 233,605 | 98,031 | 109,890 | 1,054 | 24,630 |
| 065 | State Library | 12,866 | 1,740,214 | 0 | 0 | 1,753,080 | 525,566 | 810,457 | 414,658 | 2,399 |
| 066 | Travel Commission | 106,473 | 2,773,544 | 0 | 0 | 2,880,017 | 1.321,379 | 1,260,921 | 261,237 | 36,480 |
| 067 | University of Wyoming | 21,695,730 | 108,186,398 | 45,085,000 | 62,408 | 175,029,536 | 76,061,287 | 80.866,433 | 14,612,138 | 3,489,678 |
| 069 | WICHE | 0 | 3,593,000 | 0 | 0 | 3,593,000 | 1,369,887 | 1,506,199 | 0 | 716,914 |
| 070 | Workers' Compensation | 13,982 | 2,949,019 | 0 | 0 | 2,963,001 | 1,210,012 | 1,476,599 | 272,656 | 3,734 |

## State of Wyoming

## GENERAL FUND APPROPRIATION CONTROL

## 1980-82 APPROPRIATION STATUS (Continued)

*June 30, 1982*

| Agency No. | Agency | Appropriations Prior Years | Appropriations 1980-82 | Specials 1980-82 | Adjustments to Appropriations | Total Appropriations 1980-82 | Expended FY 1981 | Expended FY 1982 | Encumbrances | Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|---|
| 071 | Health and Social Services | $ 1,137,945 | $ 72,091,657 | $ 576,000 | $ (170,000) | $ 73,635,602 | $ 31,987,773 | $ 37,266,647 | $ 1,315,114 | $ 3,066,068 |
| 072 | Retirement | 3,774 | 3,419,103 | 3,740,000 | 0 | 7,162,877 | 1,415,424 | 5,551,982 | 161,081 | 34,390 |
| 073 | Youth Council | 59 | 87,282 | 0 | 0 | 87,341 | 38,624 | 41,508 | 5,941 | 1,268 |
| 074 | Recreation | 595,343 | 3,799,764 | 287,100 | 23,000 | 4,705,207 | 2,055,874 | 2,160,497 | 487,199 | 1,637 |
| 076 | OSHA | 18,491 | 618,895 | 0 | 0 | 637,386 | 277,740 | 296,096 | 0 | 63,550 |
| 080 | Board of Charities and Reform | 106,074 | 721,593 | 0 | 39,737 | 867,404 | 341,458 | 417,056 | 550 | 108,340 |
| 081 | Board of Probation and Parole | 0 | 2,377,183 | 0 | 0 | 2,377,183 | 1,116,203 | 1,246,559 | 0 | 14,421 |
| 088 | Wyoming Women's Center | 0 | 1,370,468 | 532,250 | 0 | 1,902,718 | 539,743 | 865,184 | 366,736 | 131,055 |
| 089 | Wyoming Correction Center | 52,000 | 1,157,810 | 200,000 | (35,976) | 1,373,834 | 567,773 | 672,754 | 115,312 | 17,995 |
| 090 | Children's Home | 9,179 | 2,566,122 | 510,000 | 0 | 3,085,301 | 1,488,907 | 1,345,153 | 208,130 | 43,111 |
| 091 | Girls' School | 2,930 | 2,357,772 | 100,000 | (42,550) | 2,418,152 | 1,212,270 | 1,166,803 | 9,731 | 29,348 |
| 092 | Hot Springs State Park | 0 | 946,311 | 70,482 | 0 | 1,016,793 | 453,237 | 553,435 | 0 | 10,121 |
| 093 | Industrial Institute | 374,776 | 3,242,382 | 318,200 | 0 | 3,935,358 | 1,898,515 | 1,687,237 | 23,379 | 326,227 |
| 094 | Pioneer Home | 16,940 | 2,213,084 | 40,000 | 0 | 2,270,024 | 1,046,770 | 1,029,536 | 149,856 | 43,862 |
| 095 | Hospital | 257,790 | 19,881,947 | 1,583,960 | (84,372) | 21,639,325 | 9,003,557 | 10,438,401 | 1,232,456 | 964,911 |
| 096 | Training School | 467,792 | 22,992,880 | 592,500 | 993 | 24,054,165 | 10,938,148 | 11,965,821 | 1,114,659 | 35,537 |
| 097 | Soldiers' and Sailors' Home | 447,183 | 1,595,218 | 53,000 | 0 | 2,095,401 | 810,685 | 1,093,968 | 236,437 | (45,689) |
| 098 | Sanitarium | 3,458 | 2,088,840 | 5,740,214 | 0 | 7,832,512 | 1,210,901 | 4,343,853 | 2,190,379 | 87,379 |
| 099 | Penitentiary | 295,698 | 13,867,964 | 84,013 | 0 | 14,247,675 | 4,937,004 | 8,473,571 | 672,793 | 164,307 |
| 101 | Supreme Court | 19,868 | 2,116,107 | 0 | 0 | 2,135,975 | 979,955 | 1,022,816 | 44,853 | 88,351 |
| 103 | Judicial Supervisory Commission | 0 | 7,176 | 0 | 0 | 7,176 | 0 | 9 | 0 | 7,167 |
| 104 | Law Library | 3,870 | 192,682 | 0 | 0 | 196,552 | 99,383 | 96,661 | 0 | 508 |
| 120 | Judicial District 1A | 4,270 | 245,339 | 0 | 0 | 249,609 | 100,225 | 115,913 | 6,950 | 26,521 |
| 121 | Judicial District 1B | 5,631 | 233,983 | 0 | 0 | 239,614 | 107,692 | 112,339 | 0 | 19,583 |
| 122 | Judicial District 2A | 2,379 | 227,874 | 0 | 0 | 230,253 | 99,943 | 105,038 | 50 | 25,222 |
| 123 | Judicial District 2B | 0 | 272,561 | 0 | 0 | 272,561 | 80,253 | 108,461 | 5,457 | 78,390 |
| 124 | Judicial District 3B | 2,619 | 241,396 | 0 | 0 | 244,015 | 106,355 | 117,860 | 3,200 | 16,600 |
| 125 | Judicial District 3A | 11,169 | 210,200 | 0 | 0 | 221,369 | 92,467 | 97,043 | 6,383 | 25,476 |
| 126 | Judicial District 4 | 1,350 | 299,012 | 0 | 0 | 300,362 | 134,571 | 151,610 | 13,900 | 281 |
| 127 | Judicial District 5A | 0 | 256,724 | 0 | 0 | 256,724 | 94,818 | 106,477 | 0 | 55,429 |
| 128 | Judicial District 5B | 3,675 | 260,006 | 0 | 0 | 263,681 | 127,659 | 133,093 | 0 | 2,929 |
| 129 | Judicial District 6 | 4,005 | 228,703 | 0 | 0 | 232,708 | 109,008 | 116,970 | 1,280 | 5,450 |
| 130 | Judicial District 7A | 0 | 222,408 | 0 | 0 | 222,408 | 98,235 | 110,647 | 1,760 | 11,766 |
| 131 | Judicial District 7B | 760 | 268,802 | 0 | 311 | 269,873 | 123.356 | 135,619 | 1,760 | 9,138 |
| 132 | Judicial District 9A | 1,134 | 258,625 | 0 | 0 | 259,759 | 101,096 | 144,628 | 1,637 | 12,398 |
| 133 | Judicial District 8 | 0 | 239,555 | 0 | 0 | 239,555 | 99,339 | 112,222 | 0 | 27,994 |
| 134 | Judicial District 9B | 0 | 267,918 | 0 | 0 | 267,918 | 112,137 | 126,068 | 651 | 29,062 |
| 135 | Judicial District 6B | 0 | 129,110 | 114,613 | 0 | 243,723 | 91,415 | 146,770 | 0 | 5,538 |
| 136 | Judicial District 8B | 0 | 137,158 | 114,612 | 0 | 251,770 | 98,851 | 110,086 | 0 | 42,833 |
| 201 | Legislative Service Office | 1,305,959 | 0 | 4,064,487 | (115,630) | 5,254,816 | 2,319,892 | 1,628,862 | 1,079,787 | 226,275 |
|  | Total | $37,775,507 | $471,975,239 | $183,872,225 | $ (1,543,353) | $692,079,618 | $315,153,654 | $300,035,704 | $ 37,820,887 | $ 39,069,373 |

## State of Wyoming
## GENERAL FUND
## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS
*For Fiscal Year Ended June 30, 1982*

| Agency No. | Agency | Reserve for Encumbrances Prior Years | Augmenting Revenue Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit to Fund Balance | Appropriation 1982 | Augmenting Revenue 1982 | Expenditures 1982 | Encumbrances 1982 | Unencumbered Balance 1982 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 001 | Governor | $ 271,024 | $ 0 | $ 26,213 | $ 0 | $ 244,811 | $ 7,241,750 | $ 1,451,576 | $ 4,381,003 | $ 106,220 | $ 4,206,103 |
| 002 | Secretary of State | 10,439 | 0 | 10,439 | 0 | 0 | 799,870 | 0 | 556,734 | 140,809 | 102,327 |
| 003 | State Auditor | 3,102,474 | 0 | 3,000,634 | 0 | 101,840 | 6,343,168 | 0 | 2,506,455 | 540,248 | 3,296,465 |
| 004 | State Treasurer | 0 | 0 | 0 | 0 | 0 | 24,636,640 | 1,575 | 15,891,560 | 1,758 | 8,744,897 |
| 005 | Department of Education | 53,769 | 6,501,765 | 6,521,696 | 33,838 | 0 | 20,306,014 | 97,093,299 | 111,300,132 | 90,338 | 6,008,843 |
| 006 | DAFC | 6,975,995 | 51,369 | 1,413,807 | 5,177,562 | 435,995 | 10,631,322 | 1,683,492 | 10,046,050 | 566,287 | 1,702,477 |
| 007 | Adjutant General | 741,011 | 9,253 | 338,717 | 411,547 | 0 | 1,330,539 | 1,121,972 | 2,324,662 | 3,600 | 124,249 |
| 008 | Statewide Public Defenders | 0 | 0 | 0 | 0 | 0 | 1,033,049 | 169,952 | 1,141,880 | 5,456 | 55,665 |
| 009 | Aeronautics Commission | 37,602 | 0 | 37,602 | 0 | 0 | 9,649,592 | 2,797,464 | 9,847,793 | 2,588,181 | 11,082 |
| 010 | Department of Agriculture | 382,646 | 69,449 | 356,008 | 96,087 | 0 | 4,224,394 | 406,348 | 4,162,744 | 210,304 | 257,694 |
| 011 | Revenue and Taxation | 16,497 | 57,418 | 73,915 | 0 | 0 | 10,797,712 | 72,814 | 9,654,568 | 650,226 | 565,732 |
| 013 | Archives, Museums and Historical | 83,885 | 3,523 | 79,170 | 0 | 8,238 | 1,334,605 | 112,551 | 1,413,695 | 32,662 | 799 |
| 014 | Council on the Arts | 0 | 26,203 | 26,203 | 0 | 0 | 83,485 | 372,128 | 451,413 | 950 | 3,250 |
| 015 | Attorney General | 2,348,163 | 123,517 | 2,905,027 | 135,105 | (568,452) | 4,596,074 | 774,435 | 5,194,370 | 156,656 | 19,483 |
| 019 | Office of Traffic Safety | 0 | 0 | 0 | 0 | 0 | 28,803 | 766,483 | 795,286 | 0 | 0 |
| 020 | Environmental Quality | 4,734 | 39,173 | 54,449 | 13,949 | (24,491) | 3,035,127 | 3,549,376 | 6,123,954 | 248,736 | 211,813 |
| 022 | Industrial Siting Administration | 0 | 0 | 0 | 0 | 0 | 398,098 | 0 | 231,794 | 0 | 166,304 |
| 023 | Public Service Commission | 0 | 0 | 0 | 0 | 0 | 341,278 | 43,369 | 373,389 | 6,538 | 4,720 |
| 029 | Water Development Commission | 72,898 | 9,907 | 49,701 | 0 | 33,104 | 540,446 | 60,800 | 391,679 | 208,833 | 734 |
| 031 | Board of Mines | 0 | 0 | 0 | 0 | 0 | 258,121 | 5,000 | 239,996 | 8,843 | 14,282 |
| 032 | Disaster and Civil Defense | 25,159 | 75,474 | 99,360 | 0 | 1,273 | 133,177 | 443,027 | 575,186 | 0 | 1,018 |
| 037 | State Engineer | 70,700 | 4,620 | 36,745 | 4,163 | 34,412 | 2,453,154 | 224,205 | 2,159,477 | 313,610 | 204,272 |
| 039 | State Examiner | 0 | 0 | 0 | 0 | 0 | 1,650,180 | 25,022 | 1,201,143 | 707 | 473,352 |
| 041 | Fire Prevention | 20,904 | 11,255 | 32,159 | 0 | 0 | 837,573 | 34,160 | 815,382 | 15,280 | 41,071 |
| 042 | Geological Survey | 26,627 | 157 | 25,865 | 919 | 0 | 514,051 | 28,138 | 502,246 | 28,337 | 11,606 |
| 044 | Insurance Department | 0 | 0 | 0 | 0 | 0 | 720,208 | 31,024 | 687,149 | 6,070 | 58,013 |
| 045 | Highway Department | 0 | 0 | 0 | 0 | 0 | 2,826,267 | 6,208,920 | 8,226,433 | 677,820 | 130,934 |
| 046 | Manpower Planning | 0 | 1,153,126 | 1,153,126 | 0 | 0 | 0 | 2,516,007 | 2,516,007 | 0 | 0 |
| 047 | Labor and Statistics | 22,337 | 145,487 | 158,635 | 0 | 9,189 | 461,875 | 160,222 | 604,193 | 13,097 | 4,807 |
| 051 | Livestock Board | 1,422 | 0 | 1,422 | 0 | 0 | 1,155,815 | 1,165,078 | 2,227,322 | 3,450 | 90,121 |
| 053 | DEPAD | 0 | 194,800 | 194,800 | 0 | 0 | 968,717 | 114,776 | 955,786 | 78,161 | 49,546 |
| 054 | Board of Nursing | 0 | 0 | 0 | 0 | 0 | 43,078 | 4,233 | 43,807 | 1,880 | 1,624 |
| 057 | Community Colleges | 0 | 0 | 0 | 0 | 0 | 22,220,881 | 57,702 | 22,277,304 | 388 | 891 |
| 059 | Board of Pharmacy | 0 | 0 | 0 | 0 | 0 | 62,143 | 11,497 | 73,640 | 0 | 0 |
| 060 | Public Lands | 141,370 | 0 | 141,370 | 0 | 0 | 2,296,910 | 544,688 | 2,486,487 | 223,106 | 132,005 |
| 063 | Governor's Residence | 0 | 0 | 0 | 0 | 0 | 121,921 | 0 | 109,890 | 1,054 | 10,977 |
| 065 | State Library | 716,733 | 57,702 | 400,103 | 373,358 | 974 | 510,781 | 326,639 | 794,695 | 41,300 | 1,425 |
| 066 | Travel Commission | 71,217 | 0 | 61,525 | 0 | 9,692 | 1,487,420 | 0 | 1,199,396 | 261,237 | 26,787 |
| 067 | University of Wyoming | 6,273,125 | 16,702 | 4,349,002 | 1,174,139 | 766,686 | 92,501,122 | 21,260,368 | 97,794,500 | 13,437,999 | 2,528,991 |
| 069 | WICHE | 0 | 0 | 0 | 0 | 0 | 2,028,000 | 0 | 1,506,199 | 0 | 521,801 |
| 070 | Worker's Compensation | 0 | 0 | 0 | 0 | 0 | 1,752,989 | 97,858 | 1,574,457 | 272,656 | 3,734 |

## State of Wyoming

## GENERAL FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS (Continued)

*For Fiscal Year Ended June 30, 1982*

| Agency No. | Agency | Reserve for Encumbrances Prior Years | Augmenting Revenue Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit to Fund Balance | Appropriation 1982 | Augmenting Revenue 1982 | Expenditures 1982 | Encumbrances 1982 | Unencumbered Balance 1982 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 071 | Health and Social Services | $ 1,726,794 | $ 3,589,281 | $ 4,322,739 | $ 16,684 | $ 976,652 | $ 39,160,941 | $ 39,394,565 | $ 75,927,754 | $ 1,298,430 | $ 1,329,322 |
| 072 | Retirement System | 0 | 0 | 0 | 0 | 0 | 5,747,453 | 0 | 5,551,982 | 161,081 | 34,390 |
| 073 | Council for Children and Youth | 0 | 27,512 | 27,512 | 0 | 0 | 48,658 | 23,086 | 64,595 | 5,941 | 1,208 |
| 074 | Recreation Commission | 601,164 | 131,713 | 338,127 | 394,317 | 433 | 2,046,966 | 682,066 | 2,636,150 | 92,882 | 0 |
| 076 | OSHA | 0 | 0 | 0 | 0 | 0 | 356,198 | 307,371 | 603,467 | 0 | 60,102 |
| 080 | Board of Charities and Reform | 42,715 | 0 | 0 | 0 | 42,715 | 433,506 | 0 | 417,056 | 550 | 15,900 |
| 081 | Probation and Parole | 0 | 4,721 | 4,721 | 0 | 0 | 1,260,980 | 97,898 | 1,344,457 | 0 | 14,421 |
| 088 | Wyoming Women's Center | 532,206 | 48,902 | 228,194 | 352,914 | 0 | 830,725 | 0 | 685,892 | 13,823 | 131,010 |
| 089 | Wyoming Honor Farm | 223,358 | 0 | 111,960 | 108,844 | 2,554 | 582,703 | 41,520 | 602,314 | 6,469 | 15,440 |
| 090 | Children's Home | 311,188 | 0 | 113,943 | 196,031 | 1,214 | 1,285,206 | 124,144 | 1,355,355 | 12,099 | 41,896 |
| 091 | Girls' School | 2,632 | 9,446 | 12,078 | 0 | 0 | 1,203,250 | 74,217 | 1,238,389 | 9,731 | 29,347 |
| 092 | Hot Springs State Park | 70,482 | 1,060 | 70,316 | 0 | 1,226 | 493,074 | 30,055 | 514,234 | 0 | 8,895 |
| 093 | Industrial Institute | 32,476 | 17,621 | 48,224 | 876 | 997 | 2,003,365 | 138,414 | 1,795,048 | 22,503 | 324,228 |
| 094 | Pioneer Home | 6,162 | 0 | 6,162 | 0 | 0 | 1,216,476 | 93,000 | 1,116,374 | 149,856 | 43,246 |
| 095 | State Hospital | 1,303,004 | 21,642 | 458,825 | 862,716 | 3,105 | 10,771,452 | 68,900 | 10,070,118 | 369,740 | 400,494 |
| 096 | Training School | 531,705 | 28,705 | 208,825 | 346,104 | 5,481 | 12,578,925 | 232,144 | 12,017,845 | 768,555 | 24,669 |
| 097 | Soldiers' and Sailors' Home | 329,032 | 677,927 | 994,682 | 137,763 | (125,486) | 890,542 | 51,748 | 828,960 | 98,674 | 14,656 |
| 098 | Sanitarium | 5,505,146 | 0 | 3,337,182 | 2,165,927 | 2,037 | 1,118,472 | 161,478 | 1,168,149 | 24,452 | 87,349 |
| 099 | Penitentiary | 77,085 | 51,180 | 115,936 | 4,078 | 8,251 | 9,214,210 | 84,127 | 8,492,942 | 668,715 | 136,680 |
| 101 | Supreme Court | 5,700 | 33,050 | 38,244 | 0 | 506 | 1,153,867 | 8,893 | 1,026,515 | 44,853 | 91,392 |
| 103 | Judicial Supervisory Commission | 0 | 0 | 0 | 0 | 0 | 7,176 | 0 | 7 | 0 | 7,169 |
| 104 | Law Library | 0 | 0 | 0 | 0 | 0 | 97,042 | 11,828 | 108,489 | 0 | 381 |
| 120 | Judicial District 1A | 0 | 0 | 0 | 0 | 0 | 149,299 | 0 | 115,913 | 6,950 | 26,436 |
| 121 | Judicial District 1B | 0 | 0 | 0 | 0 | 0 | 130,364 | 481 | 112,820 | 0 | 18,025 |
| 122 | Judicial District 2A | 0 | 0 | 0 | 0 | 0 | 130,145 | 0 | 105,038 | 50 | 25,057 |
| 123 | Judicial District 2B | 0 | 0 | 0 | 0 | 0 | 192,308 | 0 | 108,461 | 5,457 | 78,390 |
| 124 | Judicial District 3B | 0 | 0 | 0 | 0 | 0 | 135,041 | 0 | 117,860 | 3,200 | 13,981 |
| 125 | Judicial District 3A | 0 | 0 | 0 | 0 | 0 | 120,705 | 1,354 | 98,397 | 6,383 | 17,279 |
| 126 | Judicial District 4 | 0 | 0 | 0 | 0 | 0 | 165,791 | 1,010 | 152,620 | 13,900 | 281 |
| 127 | Judicial District 5A | 0 | 0 | 0 | 0 | 0 | 161,906 | 60 | 106,537 | 0 | 55,429 |
| 128 | Judicial District 5B | 0 | 0 | 0 | 0 | 0 | 135,423 | 6,026 | 139,119 | 0 | 2,330 |
| 129 | Judicial District 6 | 0 | 0 | 0 | 0 | 0 | 123,177 | 0 | 116,970 | 1,280 | 4,927 |
| 130 | Judicial District 7A | 0 | 0 | 0 | 0 | 0 | 124,173 | 0 | 110,647 | 1,760 | 11,766 |
| 131 | Judicial District 7B | 0 | 0 | 0 | 0 | 0 | 146,357 | 0 | 135,619 | 1,760 | 8,978 |
| 132 | Judicial District 9A | 0 | 0 | 0 | 0 | 0 | 157,896 | 0 | 144,628 | 1,637 | 11,631 |
| 133 | Judicial District 8 | 0 | 0 | 0 | 0 | 0 | 118,340 | 52 | 112,273 | 0 | 6,119 |
| 134 | Judicial District 9B | 0 | 23,146 | 23,130 | 16 | 0 | 154,847 | 2,604 | 128,688 | 635 | 28,128 |
| 135 | Judicial District 6B | 0 | 0 | 0 | 0 | 0 | 152,308 | 0 | 146,770 | 0 | 5,538 |
| 136 | Judicial District 8B | 0 | 0 | 0 | 0 | 0 | 136,225 | 0 | 110,086 | 0 | 26,139 |
| 150 | County Courts | 0 | 0 | 0 | 0 | 0 | 0 | 951,111 | 951,111 | 0 | 0 |
| 201 | Legislative Service Office | 0 | 0 | 0 | 0 | 0 | 2,708,649* | 0 | 1,628,862 | 1,079,787 | 0 |
|  | TOTAL | $ 32,771,580 | $ 13,216,806 | $ 32,008,493 | $ 12,006,937 | $ 1,972,956 | $340,000,490 | $186,324,350 | $467,568,367 | $ 25,813,950 | $ 32,942,523 |

*Agency uses calendar year appropriation for two years.

*Schedule 13*

## State of Wyoming
## GENERAL FUND
## EXPENDITURE SUMMARY AND PERCENT CHANGE
## BY FUNCTIONAL CATEGORY
### Fiscal Year 1978 through Fiscal Year 1982

| FUNCTIONAL GOVERNMENTAL UNIT | FY 1978 | FY 1979 | FY 1980 | FY 1981 | FY 1982 |
|---|---|---|---|---|---|
| General Government | $ 47,521,438<br>106% | $ 42,938,942<br>(10%) | $ 47,709,691<br>11% | $ 80,653,881<br>69% | $ 59,671,557<br>(26%) |
| Elementary and Secondary Education | 5,243,830<br>(19%) | 5,615,274<br>7% | 17,467,375<br>211% | 22,112,500<br>27% | 14,226,763<br>(36%) |
| Higher Education | 44,643,119<br>17% | 49,385,423<br>11% | 60,645,231<br>23% | 97,231,297<br>60% | 104,592,234<br>8% |
| Libraries and Museums | 1,104,143<br>24% | 1,245,899<br>13% | 1,314,952<br>6% | 1,861,369<br>42% | 2,266,533<br>22% |
| Hospitals, Health and Social Services | 29,355,610<br>10% | 33,705,575<br>15% | 45,749,191<br>36% | 56,325,365<br>24% | 67,324,887<br>19% |
| Manpower Services | 1,007,968<br>20% | 1,208,777<br>20% | 1,229,151<br>2% | 1,651,084<br>34% | 1,933,718<br>17% |
| Correction and Law Enforcement | 5,143,675<br>(8%) | 6,527,780<br>27% | 7,153,176<br>10% | 10,271,508<br>44% | 14,112,108<br>37% |
| Safety and Regulation | 4,886,462<br>17% | 4,596,669<br>(6%) | 5,391,495<br>17% | 6,734,657<br>25% | 7,921,680<br>18% |
| Resource and Recreation | 7,599,183<br>0% | 12,037,620<br>58% | 11,740,644<br>(3%) | 29,314,254<br>149% | 13,779,872<br>(53%) |
| Transportation | 2,084,397<br>187% | 1,434,817<br>(31%) | 2,252,699<br>57% | 3,527,645<br>57% | 9,105,443<br>158% |
| Professional & Commercial Licensing | 57,595<br>17% | 61,431<br>7% | 59,566<br>(3%) | 93,444<br>57% | 101,717<br>9% |
| Judicial | 1,697,820<br>33% | 1,754,004<br>3% | 2,143,869<br>22% | 2,856,758<br>33% | 3,170,330<br>11% |
| Legislative Service Office | 1,823,775<br>38% | 1,540,780<br>(16%) | 1,445,275<br>(7%) | 2,319,892<br>61% | 1,628,862<br>(30%) |
| TOTAL | $152,169,015<br>30% | $162,072,991<br>7% | $204,302,315<br>26% | $315,153,654<br>54% | $300,035,704<br>(5%) |

*Schedule 14*

## State of Wyoming
## GENERAL FUND EXPENDITURES
## BY AGENCY AND FUNCTIONAL CATEGORY
## Fiscal Year 1978 through Fiscal Year 1982

| No. | Agency | FY 78 | FY 79 | FY 80 | FY 81 | FY 82 |
|---|---|---|---|---|---|---|
| | GENERAL GOVERNMENT | | | | | |
| 001 | Governor | $ 3,525,329 | $ 7,492,192 | $ 6,584,804 | $ 5,764,255 | $ 2,955,641 |
| 002 | Secretary of State | 320,381 | 360,355 | 393,901 | 470,714 | 567,173 |
| 003 | Auditor | 1,137,690 | 1,457,947 | 2,752,416 | 1,379,059 | 5,507,089 |
| 004 | State Treasurer | 27,671,888 | 13,086,295 | 14,031,473 | 13,847,514 | 15,889,985 |
| 006 | DAFC | 6,116,261 | 9,382,848 | 10,173,529 | 41,347,290 | 9,724,996 |
| 008 | Statewide Public Defenders | 0 | 515,124 | 737,174 | 905,497 | 971,928 |
| 011 | Revenue and Taxation | 5,452,319 | 5,727,820 | 6,573,132 | 8,474,232 | 9,598,251 |
| 015 | Attorney General | 1,647,739 | 2,039,391 | 3,289,401 | 5,580,443 | 7,201,445 |
| 039 | State Examiner | 622,489 | 922,451 | 1,168,891 | 1,029,965 | 1,176,121 |
| 063 | Governor's Residence | 96,475 | 84,962 | 79,953 | 98,031 | 109,890 |
| 072 | Retirement System | 376,232 | 1,264.998 | 1,282,536 | 1,415,423 | 5,551,982 |
| 080 | Board of Charities and Reform | 554,635 | 624,559 | 642,481 | 341,458 | 417,056 |
| | TOTAL | $ 47,521,438 | $ 42,958,942 | $ 47,709,691 | $ 80,653,881 | $ 59,671,557 |
| | ELEMENTARY AND SECONDARY EDUCATION | | | | | |
| 005 | Department of Education | $ 5,243,830 | $ 5,615,274 | $ 17,467,375 | $ 22,112,500 | $ 14,226,763 |
| | Total | $ 5,243,830 | $ 5,615,274 | $ 17,467,375 | $ 22,112,500 | $ 14,226,763 |
| | HIGHER EDUCATION | | | | | |
| 057 | Community Colleges | $ 11,323,589 | $ 13,567,813 | $ 15,086,854 | $ 19,800,123 | $ 22,219,602 |
| 067 | University of Wyoming | 31,945,525 | 34,398,100 | 44,194,218 | 76,061,287 | 80,866,433 |
| 069 | WICHE | 1,355,518 | 1,419,510 | 1,364,159 | 1,369,887 | 1,506,199 |
| 078 | Higher Education Council | 18,487 | 0 | 0 | 0 | 0 |
| | Total | $ 44,643,119 | $ 49,385,423 | $ 60,645,231 | $ 97,231,297 | $104,592,234 |
| | LIBRARIES AND MUSEUMS | | | | | |
| 013 | Archives, Museums and Historical | $ 747,491 | $ 840,134 | $ 935,753 | $ 1,243,891 | $ 1,376,791 |
| 014 | Council on the Arts | 42,192 | 57,179 | 67,508 | 91,912 | 79,285 |
| 065 | State Library | 314,460 | 348,586 | 311,691 | 525,566 | 810,457 |
| | Total | $ 1,104,143 | $ 1,245,899 | $ 1,314,952 | $ 1,861,369 | $ 2,266,533 |
| | HOSPITALS, HEALTH & SOCIAL SERVICES | | | | | |
| 071 | Health and Social Services | $ 14,193,796 | $ 17,824,477 | $ 27,241,209 | $ 31,987,773 | $ 37,266,647 |
| 073 | Council for Children and Youth | 27,145 | 29,472 | 36,697 | 38,624 | 41,508 |
| 090 | Children's Home | 880,155 | 934,958 | 1,024,904 | 1,488,907 | 1,345,153 |
| 094 | Pioneer Home | 695,944 | 747,469 | 870,921 | 1,046,770 | 1,029,536 |
| 095 | State Hospital | 6,223,083 | 6,406,608 | 7,479,972 | 9,003,557 | 10,438,401 |
| 096 | Training School | 6,166,632 | 6,455,535 | 7,631,083 | 10,938,148 | 11,965,821 |
| 097 | Soldiers' and Sailors' Home | 554,053 | 556,232 | 654,564 | 810,685 | 1,093,968 |
| 098 | Sanitarium | 614,802 | 750,824 | 809,841 | 1,210,901 | 4,343,853 |
| | Total | $ 29,355,610 | $ 33,705,575 | $ 45,749,191 | $ 56,525,365 | $ 67,524,887 |
| | MANPOWER SERVICES | | | | | |
| 047 | Labor and Statistics | $ 292,945 | $ 314,169 | $ 327,782 | $ 441,072 | $ 457,119 |
| 070 | Workers' Compensation | 715,023 | 894,608 | 901,369 | 1,210,012 | 1,476,599 |
| | Total | $ 1,007,968 | $ 1,208,777 | $ 1,229,151 | $ 1,651,084 | $ 1,933,718 |
| | CORRECTION AND LAW ENFORCEMENT | | | | | |
| 027 | Criminal Administration | $ 136,536 | $ 0 | $ 0 | $ 0 | $ 0 |
| 081 | Probation and Parole | 562,216 | 666,384 | 690,493 | 1,116,203 | 1,246,559 |
| 088 | Women's Center | 0 | 0 | 0 | 539,743 | 865,284 |
| 089 | Wyoming Honor Farm | 0 | 369,171 | 399,674 | 567,773 | 672,734 |
| 091 | Girls' School | 660,075 | 769,367 | 876,296 | 1,212,270 | 1,166,803 |
| 093 | Industrial Institute | 1,048,800 | 1,171,239 | 1,371,228 | 1,898,515 | 1,687,237 |
| 099 | Penitentiary | 2,736,048 | 3,551,619 | 3,815,485 | 4,937,004 | 8,473,571 |
| | Total | $ 5,143,675 | $ 6,527,780 | $ 7,153,176 | $ 10,271,508 | $ 14,112,108 |

## State of Wyoming
## GENERAL FUND EXPENDITURES
## BY AGENCY AND FUNCTIONAL CATEGORY (Continued)
### Fiscal Year 1978 through Fiscal Year 1982

| No. | Agency | FY 78 | FY 79 | FY 80 | FY 81 | FY 82 |
|---|---|---|---|---|---|---|
| | SAFETY AND REGULATIONS | | | | | |
| 007 | Adjutant General | $ 923,135 | $ 1,027,371 | $ 952,797 | $ 1,166,221 | $ 1,532,154 |
| 019 | Office of Traffic Safety | 41,871 | 26,238 | 26,237 | 28,804 | 28,803 |
| 020 | Environmental Quality | 1,507,291 | 1,626,381 | 1,818,469 | 2,138,392 | 2,589,854 |
| 022 | Industrial Siting Administration | 143,060 | 119,757 | 121,215 | 152,536 | 231,795 |
| 023 | Public Service Commission | 181,733 | 261,199 | 297,487 | 328,641 | 330,020 |
| 031 | Board of Mines | 141,864 | 146,049 | 154,132 | 204,700 | 234,996 |
| 032 | Disaster & Civil Defense | 49,983 | 45,669 | 118,119 | 101,504 | 156,045 |
| 041 | Fire Prevention | 251,036 | 319,723 | 396,853 | 662,595 | 802,126 |
| 044 | Insurance Department | 443,304 | 495,464 | 558,210 | 672,777 | 656,125 |
| 051 | Livestock Board | 988,670 | 318,632 | 700,477 | 1,000,747 | 1,063,666 |
| 076 | OSHA | 214,515 | 210,186 | 247,499 | 277,740 | 296,096 |
| | Total | $ 4,886,462 | $ 4,596,669 | $ 5,391,495 | $ 6,734,657 | $ 7,921,680 |
| | RESOURCE AND RECREATION | | | | | |
| 010 | Department of Agriculture | $ 2,028,348 | $ 2,467,845 | $ 3,338,209 | $ 4,721,034 | $ 4,042,956 |
| 029 | Water Development Commission | 0 | 0 | 225,646 | 395,460 | 370,673 |
| 037 | State Engineer | 1,477,345 | 1,430,361 | 1,672,630 | 2,204,070 | 1,967,397 |
| 042 | Geological Survey | 349,471 | 353,026 | 390,560 | 498,880 | 499,815 |
| 053 | DEPAD | 584,209 | 595,489 | 640,868 | 763,939 | 841,009 |
| 060 | Public Lands | 873,127 | 4,760,608 | 2,702,203 | 16,900,381 | 2,083,169 |
| 066 | Travel Commission | 695,752 | 747,735 | 869,308 | 1,321,379 | 1,260,921 |
| 074 | Recreation Commission | 1,251,213 | 1,338,669 | 1,521,533 | 2,055,874 | 2,160,497 |
| 092 | Hot Springs State Park | 339,718 | 343,887 | 379,687 | 453,237 | 553,435 |
| | Total | $ 7,599,183 | $ 12,037,620 | $ 11,740,644 | $ 29,314,254 | $ 13,779,872 |
| | TRANSPORTATION | | | | | |
| 009 | Aeronautics Commission | $ 582,850 | $ 551,439 | $ 979,271 | $ 1,726,735 | $ 7,087,931 |
| 045 | Highway Department | 1,501,547 | 883,378 | 1,273,428 | 1,800,910 | 2,017,512 |
| | Total | $ 2,084,397 | $ 1,434,817 | $ 2,252,699 | $ 3,527,645 | $ 9,105,443 |
| | PROFESSIONAL AND COMMERCIAL LICENSING | | | | | |
| 054 | Board of Nursing | $ 20,300 | $ 18,533 | $ 16,279 | $ 37,586 | $ 39,574 |
| 059 | Board of Pharmacy | 37,295 | 42,898 | 43,287 | 55,858 | 62,143 |
| | Total | $ 57,595 | $ 61,431 | $ 59,566 | $ 93,444 | $ 101,717 |
| | JUDICIAL | | | | | |
| 101 | Supreme Court | $ 535,878 | $ 594,892 | $ 752,211 | $ 979,955 | $ 1,022,816 |
| 103 | Judicial Supervisory Commission | 25 | 545 | 193 | 0 | 9 |
| 104 | Law Library | 59,639 | 75,285 | 74,789 | 99,383 | 96,661 |
| 120 | Judicial District 1A | 58,381 | 66,096 | 84,002 | 100,225 | 115,913 |
| 121 | Judicial District 1B | 178,417 | 145,209 | 88,434 | 107,692 | 112,339 |
| 122 | Judicial District 2A | 64,820 | 65,617 | 78,883 | 99,943 | 105,038 |
| 123 | Judicial District 2B | 56,066 | 55,164 | 72,097 | 80,253 | 108,461 |
| 124 | Judicial District 3B | 59,936 | 59,899 | 87,799 | 106,355 | 117,860 |
| 125 | Judicial District 3A | 74,106 | 68,106 | 78,085 | 92,467 | 97,043 |
| 126 | Judicial District 4 | 62,470 | 79,254 | 102,816 | 134,571 | 151,610 |
| 127 | Judicial District 5A | 78,139 | 79,252 | 98,547 | 94,818 | 106,477 |
| 128 | Judicial District 5B | 67,115 | 51,799 | 82,623 | 127,659 | 133,093 |
| 129 | Judicial District 6 | 71,432 | 70,764 | 89,962 | 109,008 | 116,970 |
| 130 | Judicial District 7A | 54,156 | 59,533 | 72,884 | 98,235 | 110,647 |
| 131 | Judicial District 7B | 72,610 | 76,076 | 92,934 | 123,356 | 135,619 |
| 132 | Judicial District 9A | 68,992 | 70,961 | 97,837 | 101,096 | 144,628 |
| 133 | Judicial District 8 | 66,475 | 61,600 | 91,995 | 99,339 | 112,222 |
| 134 | Judicial District 9B | 69,163 | 73,952 | 97,778 | 112,137 | 126,068 |
| 135 | Judicial District 6B | 0 | 0 | 0 | 91,415 | 146,779 |
| 136 | Judicial District 8B | 0 | 0 | 0 | 98,851 | 110,086 |
| | Total | $ 1,697,820 | $ 1,754,004 | $ 2,143,869 | $ 2,856,758 | $ 3,170,330 |
| | LEGISLATIVE | | | | | |
| 201 | Legislative Service Office | $ 1,823,775 | $ 1,540,780 | $ 1,445,275 | $ 2,319,892 | $ 1,628,862 |
| | Total | $ 1,823,775 | $ 1,540,780 | $ 1,445,275 | $ 2,319,892 | $ 1,628,862 |
| | GRAND TOTAL | $152,169,015 | $162,072,991 | $204,302,315 | $315,153,654 | $300,035,704 |

*Schedule 15*

## State of Wyoming
## GENERAL FUND
## BALANCE SHEET
*June 30, 1982*

| | | |
|---|---|---|
| ASSETS: | | |
| Cash | | $156,895,461 |
| Petty Cash | | 54,161 |
| Accounts Receivable | | 2,745,138 |
| Due from Trust and Agency Fund | | 10,000 |
| Total Assets | | $159,704,760 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| Liabilities: | | |
| Due to Treasurer | $ 54,161 | |
| Total Liabilities | | $ 54,161 |
| Reserves: | | |
| Reserve for Appropriation Prior to 1982 | $12,006,937 | |
| Reserve for Appropriation 1982 | 25,813,950 | |
| Total Reserves | | 37,820,887 |
| Fund Balance June 30, 1982 | | 121,829,712 |
| Total Liabilities, Reserves and Fund Balance | | $159,704,760 |

# THE EARMARKED REVENUE FUND

The Earmarked Revenue Fund was established to account for state revenue which is specifically dedicated by law, whether earmarked or restricted, to defray the cost of a particular governmental unit, activity or function of state government, and to account for the proceeds from bond issues, except as otherwise provided by law.

This fund consists largely of accounts used by the various professional and commercial licensing boards. During recent years, the Legislature has used this fund for the collection and distribution of special revenues to state agencies, school districts, cities, counties, and special districts.

Schedule 18 lists the accounts of the Earmarked Revenue Fund and shows the receipts and expenditures of each during the fiscal year. It also shows the beginning cash balance and the ending cash and investment balance for each account at the close of fiscal year 1982.

*Schedule 16*

## State of Wyoming

## EARMARKED REVENUE FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 11000 | Property Tax | $ 0 | $ 677,861 | $ 677,861 |
| 12000 | Sales, Use Excise Tax | 1,452,732 | 1,414,857 | (37,875) |
| 13001 | Severance Tax-Coal | 40,648,831 | 50,376,911 | 9,728,080 |
| 13002 | Oil and Gas Conservation Tax | 1,250,937 | 2,708,057 | 1,457,120 |
| 13003 | Severance Tax-Trona | 2,102,147 | 2,149,410 | 47,263 |
| 13004 | Severance Tax-Uranium | 1,442,105 | 1,163,981 | (278,124) |
| 13005 | Severance Tax -Stripper Oil | 0 | 374,041 | 374,041 |
| 13008 | Severance Tax- Oil | 0 | 4,917,781 | 4,917,781 |
| 13009 | Severance Tax- Gas | 0 | 1,477,667 | 1,477,667 |
| 19001 | Pari-Mutuel - 1% Wager Assessment | 12,500 | 11,780 | (720) |
| 20000 | License, Permit, Regulatory | 544,266 | 584,205 | 39,939 |
| 30000 | Fines, Forfeitures, Penalties | 3,414 | 365 | (3,049) |
| 41007 | Federal Mineral Royalty | 40,000,000 | 29,414,834 | (10,585,166) |
| 44000 | Income from Investments | 820,828 | 11,941,398 | 11,120,570 |
| 50000 | Charges for Sales and Services | 849,086 | 919,160 | 70,074 |
| 61000 | Local Governments | 337,453 | 304,171 | (33,282) |
| 62000 | Private Sources | 700 | 1,550 | 850 |
| 63000 | Other Public Sources | 375,355 | 170,000 | (205,355) |
| 64000 | Intergovernmental Sources | 49,689,047 | 32,218,222 | (17,470,825) |
| 65000 | Prior Year Refund | 0 | 1,890 | 1,890 |
| 66000 | Intra-Agency Sources | 0 | 5,139,051 | 5,139,051 |
| 70000 | Federal Aid and Grants | 12,992,425 | 11,002,967 | (1,989,458) |
| 99012 | Revenue-Bond Construction | 14,326,883 | 14,795,454 | 468,571 |
| 99000 | Non-Revenue Receipts | 0 | 925,258 | 925,258 |
|  | TOTAL | $166,848,709 | $172,690,871 | $ 5,842,162 |
| Account No. | Account |  |  |  |
| 001-008 | Medical School Students | $ 0 | $ (288,100) | $ (288,100) |
| 003-040 | Social Security Recovery | 50,000 | 50,000 | 0 |
| 005-005 | Audit Exceptions | 0 | 333 | 333 |
| 005-008 | School District Capital Construction | 6,250,000 | 4,907,432 | (1,342,568) |
| 006-071 | Capital Facilities Revenue | 24,318,710 | 18,555,141 | (5,763,569) |
| 006-096 | Herschler Building Construction | 576,881 | 3,312,611 | 2,735,730 |
| 010-013 | Real Estate Board | 235,857 | 180,518 | (55,339) |
| 010-015 | Predatory and Pest Control | 613,574 | 458,112 | (155,462) |
| 010-018 | Wheat Commission | 102,097 | 114,129 | 12,032 |
| 012-001 | Board of Architects | 26,000 | 30,748 | 4,748 |
| 015-008 | Governmental Claims Act | 0 | 747,697 | 747,697 |
| 016-001 | Barber Examiner's Board | 6,750 | 8,408 | 1,658 |
| 022-002 | Industrial Siting Administration | 394,518 | 335,513 | (59,005) |
| 023-001 | Public Service Commission Administration | 228,524 | 361,869 | 133,345 |
| 023-002 | Public Service Commission Utilities | 1,176,799 | 1,135,676 | (41,123) |
| 023-004 | Highway Crossing Protection | 323,840 | 141,435 | (182,405) |
| 023-005 | P.U.R.P.A. Grants Account | 246,995 | 66,712 | (180,283) |
| 028-001 | Board of Registration in Podiatry | 750 | 1,092 | 342 |
| 029-002 | Little Snake River Water Management | 153,150 | 12,445 | (140,705) |
| 029-003 | State III | 5,000,000 | 50,000 | (4,950,000) |
| 029-004 | City Grants | 3,000,000 | 480,000 | (2,520,000) |
| 029-022 | Little Big Horn Water Group | 8,000,000 | 0 | (8,000,000) |
| 030-001 | Board of Chiropractic Examiners | 4,500 | 2,903 | (1,597) |
| 033-001 | Board of Cosmetology | 26,750 | 42,939 | 16,189 |
| 034-001 | Board of Dental Examiner's | 26,800 | 43,893 | 17,093 |
| 035-001 | Board of Embalmers | 8,800 | 7,802 | (998) |
| 036-001 | Employment Security Commission | 12,690,742 | 10,876,866 | (1,813,876) |
| 037-008 | State Engineer | 78,906 | 70,788 | (8,118) |
| 038-001 | Pari-Mutuel Board | 24,300 | 25,761 | 1,461 |
| 039-007 | State Examiner | 8,074 | 5,755 | (2,319) |
| 044-003 | Insurance Department | 13,459 | 160,227 | 146,768 |
| 051-006 | Veterinary Medicine | 23,085 | 11,355 | (11,730) |
| 051-007 | Livestock Inspection | 0 | 1,210,542 | 1,210,542 |
| 052-001 | Medical Licensing Board | 62,109 | 59,003 | (3,106) |
| 053-011 | Split Rock Syncline Project | 200,000 | 210,000 | 10,000 |
| 053-012 | Wyoming Water Development | 0 | 18,045,035 | 18,045,035 |
| 053-013 | Park Reservoir Dam Project | 1,955,000 | 1,866,764 | (88,236) |
| 053-014 | Park Reservoir Dam Loan | 1,770,000 | 1,690,167 | (79,833) |
| 053-015 | Water Development Oil and Gas | 0 | 6,834,746 | 6,834,746 |
| 053-017 | Cheyenne Water Project | 20,000,000 | 20,000,000 | 0 |
| 054-001 | Board of Nursing | 106,950 | 131,334 | 24,384 |
| 055-001 | Oil and Gas Commission | 1,080,999 | 2,827,934 | 1,746,935 |
| 055-070 | Capital Construction | 250,000 | 250,000 | 0 |
| 056-001 | Board of Optometry | 9,000 | 12,965 | 3,965 |
| 057-003 | Community Colleges | 1,845,278 | 1,902,735 | 57,457 |
| 058-002 | Board of Speech Pathologist & Audiologists | 3,255 | 3,649 | 394 |
| 059-002 | Board of Pharmacy | 35,100 | 47,972 | 12,872 |
| 060-006 | Wyoming Coal Tax Revenue | 20,000,000 | 21,368,241 | 1,368,241 |
| 060-009 | Gov't. Royalt-Cities, Counties, Sp.District | 20,000,000 | 16,236,086 | (3,763,914) |
| 060-010 | Gov't Royalty Education | 20,000,000 | 5,699,050 | (14,300,950) |
| 060-011 | Gov't Royalty | 0 | 3,336,551 | 3,336,551 |
| 060-012 | Gov't Royalt Community College | 0 | 9,120,832 | 9,120,832 |
| 060-020 | Gov't Royalt Loan Reserve | 0 | 775,613 | 775,613 |
| 060-030 | Community College Bond Proceeds | 14,326,883 | 15,786,197 | 1,459,314 |
| 060-031 | Community College Reserve Account | 0 | 1,603,324 | 1,603,324 |
| 060-032 | Community College Bond Interest Income | 0 | 375,935 | 375,935 |
| 061-001 | Wyoming Board of C.P.A.'s. | 55,200 | 69,256 | 14,056 |
| 062-001 | Board of Physical Therapy | 2,580 | 2,137 | (443) |
| 064-001 | Board of Hearing Aid Specialists | 3,930 | 4,639 | 709 |
| 068-001 | Board of Psychologists | 4,300 | 4,579 | 279 |
| 071-070 | Committee Employee Home Hursing | 700 | 700 | 0 |
| 079-001 | Board of Nursing Home Administrators | 3,111 | 2,327 | (784) |
| 099-001 | State Penitentiary | 1,511,653 | 1,000,000 | (511,653) |
| 102-001 | Board of Law Examiners | 12,800 | 14,811 | 2,011 |
| 201-001 | Legislative Service Office | 0 | 287,687 | 287,687 |
|  | TOTAL | $166,848,709 | $172,690,871 | $ 5,842,162 |

## State of Wyoming

## EARMARKED REVENUE FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

*For Fiscal Year Ended June 30, 1982*

| Account No. | Account | Reserve For Encumbrances Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) To Fund Balance | FY 1982 Appropriation (Revised) | FY 1982 Expenditures | FY 1982 Encumbrances | FY 1982 Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|
| 003-040 | Social Security Recovery | $ 0 | $ 0 | $ 0 | $ 0 | $ 50,000 | $ 13,240 | $ 36,760 | $ 0 |
| 005-008 | Capital Construction | 0 | 0 | 0 | 0 | 6,250,000 | 5,849,891 | 0 | 400,109 |
| 006-071 | Capital Facilities | 0 | 0 | 0 | 0 | 24,318,710 | 18,669,046 | 0 | 5,649,664 |
| 006-091 | Capital Facilities Construction | 62,521 | 4,904 | 57,617 | 0 | 0 | 0 | 0 | 0 |
| 006-096 | Herschler Building Construction | 25,349,108 | 15,578,469 | 9,927,914 | (157,275) | 175,000 | 53,685 | 121,315 | 0 |
| 010-013 | Real Estate Board | 0 | 0 | 0 | 0 | 235,857 | 183,374 | 8,003 | 44,480 |
| 010-015 | Rodent and Predator | 0 | 0 | 0 | 0 | 613,574 | 442,067 | 0 | 171,507 |
| 010-018 | Wheat Commission | 0 | 0 | 0 | 0 | 102,097 | 84,517 | 0 | 17,580 |
| 012-001 | Board of Architects | 0 | 0 | 0 | 0 | 25,773 | 20,086 | 5,332 | 355 |
| 016-001 | Barber Examiners Board | 0 | 0 | 0 | 0 | 11,617 | 4,216 | 0 | 7,401 |
| 022-002 | Industrial Siting Administration | 54,005 | 13,219 | 0 | 40,786 | 381,299 | 131,924 | 229,165 | 20,210 |
| 023-001 | Public Service Administration | 0 | 0 | 0 | 0 | 228,524 | 213,219 | 0 | 15,305 |
| 023-002 | Public Service Utilities | 0 | 0 | 0 | 0 | 1,176,799 | 1,091,820 | 37,456 | 47,523 |
| 023-004 | Highway Crossing Protection | 82,100 | 67,647 | 6,624 | 7,829 | 241,740 | 57,762 | 137,918 | 46,060 |
| 023-005 | P.U.R.P.A. Grant Account | 0 | 0 | 0 | 0 | 246,995 | 172,448 | 19,621 | 54,926 |
| 028-001 | Board of Registration in Podiatry | 0 | 0 | 0 | 0 | 647 | 568 | 0 | 79 |
| 029-002 | Little Snake River Water Management | 153,150 | 17,634 | 135,516 | 0 | 0 | 0 | 0 | 0[1] |
| 029-003 | Stage III | 0 | 0 | 0 | 0 | 5,000,000 | 29,058 | 4,970,942 | 0[1] |
| 029-004 | City Grants | 0 | 0 | 0 | 0 | 3,000,000 | 226,810 | 2,773,190 | 0[1] |
| 029-022 | Little Big Horn Water Group | 0 | 0 | 0 | 0 | 8,000,000 | 0 | 8,000,000 | 0[1] |
| 030-001 | Board of Chiropractic Examiners | 0 | 0 | 0 | 0 | 4,431 | 2,373 | 0 | 2,058 |
| 033-001 | Board of Cosmetology | 0 | 0 | 0 | 0 | 38,811 | 36,522 | 0 | 2,289 |
| 034-001 | Board of Dental Examiners | 0 | 0 | 0 | 0 | 41,395 | 37,901 | 0 | 3,494 |
| 035-001 | Board of Embalmers | 0 | 0 | 0 | 0 | 7,391 | 5,831 | 0 | 1,560 |
| 036-001 | Employment Security Commission | 0 | 0 | 0 | 0 | 12,690,742 | 10,938,744 | 0 | 1,751,998 |
| 037-008 | Examining Engineers | 1,186 | 51 | 0 | 1,135 | 77,720 | 62,619 | 0 | 15,101 |
| 038-001 | Pari-Mutuel Board | 0 | 0 | 0 | 0 | 29,033 | 25,904 | 0 | 3,129 |
| 039-007 | Collection Agency Board | 0 | 0 | 0 | 0 | 8,074 | 1,129 | 0 | 6,945[2] |
| 044-003 | Insurance Agent Licensing | 0 | 0 | 0 | 0 | 16,966 | 4,689 | 0 | 12,277 |
| 045-092 | Capital Facilities Highway | 328,789 | 14,280 | 314,509 | 0 | 0 | 0 | 0 | 0 |
| 051-006 | Veterinary Medicine | 1,891 | 519 | 0 | 1,372 | 21,195 | 7,093 | 0 | 14,102 |
| 052-001 | Medical Licensing Board | 0 | 0 | 0 | 0 | 94,766 | 58,857 | 0 | 35,909 |
| 053-011 | Split Rock Syncline | 0 | 0 | 0 | 0 | 200,000 | 184,564 | 15,436 | 0[1] |
| 053-013 | Park Reservoir Dam Project | 0 | 0 | 0 | 0 | 1,955,000 | 1,747,064 | 207,936 | 0[1] |
| 053-014 | Park Reservoir Loan | 0 | 0 | 0 | 0 | 1,770,000 | 1,581,867 | 188,133 | 0[1] |
| 053-017 | Cheyenne Water Project | 0 | 0 | 0 | 0 | 20,000,000 | 0 | 20,000,000 | 0[1] |
| 054-001 | Board of Nursing | 0 | 0 | 0 | 0 | 146,284 | 125,674 | 12,832 | 7,778 |
| 055-001 | Oil and Gas Commission Administration | 0 | 0 | 0 | 0 | 1,080,999 | 987,303 | 34,513 | 59,183 |
| 055-070 | Oil and Gas Commission Capital Construction | 0 | 0 | 0 | 0 | 250,000 | 213,064 | 0 | 36,936 |
| 056-001 | Board of Optometry | 0 | 0 | 0 | 0 | 6,904 | 3,498 | 0 | 3,406 |
| 057-003 | Community Colleges Capital Construction | 0 | 0 | 0 | 0 | 1,845,278 | 1,845,278 | 0 | 0 |
| 058-002 | Board of Speech Pathologist & Audiologists | 0 | 0 | 0 | 0 | 4,598 | 2,355 | 0 | 2,243 |
| 059-002 | Board of Pharmacy | 0 | 0 | 0 | 0 | 34,867 | 32,082 | 0 | 2,785 |
| 060-006 | Wyoming Coal Tax Revenue | 0 | 0 | 0 | 0 | 20,000,000 | 11,024,965 | 0 | 8,975,035 |
| 060-009 | Gov't. Royalty Cities, Counties, Sp. District | 0 | 0 | 0 | 0 | 20,000,000 | 15,251,263 | 0 | 4,748,737 |
| 060-010 | Gov't. Royalty Education | 0 | 0 | 0 | 0 | 20,000,000 | 9,451,133 | 0 | 10,548,867 |
| 060-030 | Bond Proceeds Account | 0 | 0 | 0 | 0 | 14,326,883 | 3,343,213 | 10,983,670 | 0 |
| 061-001 | Wyoming Board of C.P.A.'s | 0 | 0 | 0 | 0 | 64,637 | 57,756 | 0 | 6,881 |
| 062-001 | Board of Physical Therapy | 0 | 0 | 0 | 0 | 2,512 | 2,279 | 0 | 233 |
| 064-001 | Board of Hearing Aid Specialists | 0 | 0 | 0 | 0 | 4,815 | 4,523 | 0 | 292 |
| 067-093 | Capital Facilities University of Wyoming | 305,233 | 39,362 | 25,001 | 240,870 | 0 | 0 | 0 | 0 |
| 068-001 | Board of Psychologists | 0 | 0 | 0 | 0 | 5,000 | 2,640 | 0 | 2,360 |
| 071-070 | Employment of the Handicapped | 0 | 0 | 0 | 0 | 700 | 0 | 700 | 0 |
| 079-001 | Board of Nursing Home Administrators | 0 | 0 | 0 | 0 | 4,437 | 2,058 | 0 | 2,379 |
| 099-094 | Capital Facilities Penitentiary | 1,511,653 | 1,509,493 | 2,160 | 0 | 0 | 0 | 0 | 0 |
| 102-001 | Board of Law Examiners | 0 | 0 | 0 | 0 | 8,702 | 7,863 | 0 | 839 |
|  | TOTAL | $ 27,849,636 | $ 17,245,578 | $ 10,469,341 | $ 134,717 | $164,802,772 | $ 84,295,835 | $ 47,782,922 | $ 32,724,015 |

[1] Water Development Accounts for Expenditure for Projects

[2] Collection Agency Board changed from Secretary of State Office to Examiner's Office by Statute

# State of Wyoming
## EARMARKED REVENUE FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
*For Fiscal Year Ended June 30, 1982*

| Agency Account No. | Source | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investments At Cost Or Amortized 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 001-008 | Medical School Students | $ 288,100 | $ (303,547) | $ 15,447 | $ 0 | $ 0 | $ 0 | $ 0 |
| 002-002 | Collection Agency Board | 2,985 | 0 | 0 | 2,985 | 0 | 0 | 0[6] |
| 003-040 | Social Security Recover | 0 | 0 | 50,000 | 0 | 6,391 | 6,849 | 36,760 |
| 005-005 | Audit Exceptions | 6,203 | 0 | 333 | 0 | 0 | 0 | 6,536 |
| 005-008 | School District Capital Construction | 942,459 | 0 | 4,907,432 | 0 | 4,844,820 | 1,005,071 | 0 |
| 006-071 | Capital Facilities Revenue | 113,461 | 18,426,960 | 128,181 | 0 | 0 | 18,669,046 | (444) |
| 006-091 | Capital Facilities Commission | 62,521 | 0 | 0 | 0 | 4,904 | 0 | 57,617 |
| 006-096 | Herschler Building Construction | 28,985,490 | 3,228,844 | 159,944 | 0 | 15,632,155 | 0 | 16,722,123[1] |
| 010-013 | Real Estate Board | 244,022 | 154,595 | 25,923 | 0 | 158,221 | 25,153 | 241,166 |
| 010-015 | Predatory and Pest Control | 48,779 | 404,138 | 53,974 | 0 | 441,938 | 129 | 64,824 |
| 010-018 | Wheat Commission | 48,981 | 97,346 | 16,783 | 0 | 82,055 | 2,463 | 78,592 |
| 012-001 | Board of Architects | 81,558 | 21,953 | 8,795 | 0 | 18,200 | 1,886 | 92,220 |
| 015-008 | Governmental Claims Act | 0 | 0 | 747,697 | 0 | 0 | 0 | 747,697 |
| 016-001 | Barber Examiners Board | 18,352 | 6,425 | 1,983 | 0 | 3,490 | 726 | 22,544 |
| 022-002 | Industrical Siting Administration | 149,959 | 321,925 | 13,587 | 90,953 | 88,977 | 56,167 | 249,374 |
| 023-001 | Public Service Commission Administration | 326,265 | 303,376 | 58,493 | 0 | 191,787 | 21,433 | 474,914 |
| 023-002 | Public Service Commission Utilities | 679,964 | 910,127 | 225,549 | 0 | 926,320 | 165,500 | 723,820 |
| 023-004 | Highway Crossing Protection | 210,270 | 0 | 141,435 | 0 | 89,619 | 35,790 | 226,296 |
| 023-005 | P.U.R.P.A. Grants Account | 174,293 | 0 | 66,712 | 0 | 161,695 | 10.752 | 68,558 |
| 028-001 | Board of Registration in Podiatry | 2,342 | 868 | 224 | 0 | 555 | 12 | 2,867 |
| 029-002 | Little Snake River Water Management Project | 8,150 | 0 | 12,446 | 0 | 15,524 | 2,110 | 2,962 |
| 029-003 | Stage III | 0 | 0 | 50,000 | 0 | 28,890 | 168 | 20,942 |
| 029-004 | City Grants | 0 | 0 | 480,000 | 0 | 226,810 | 0 | 253,190 |
| 030-001 | Board of Chiropractic Examiners | 12,650 | 1,650 | 1,253 | 0 | 1,891 | 483 | 13,179 |
| 033-001 | Board of Cosmetology | 31,501 | 39,578 | 3,361 | 0 | 34,097 | 2,425 | 37,918 |
| 034-001 | Board of Dental Examiners | 36,049 | 39,280 | 4,613 | 0 | 35,520 | 2,380 | 42,042 |
| 035-001 | Board of Embalmers | 12,303 | 6,494 | 1,308 | 0 | 5,257 | 574 | 14,274 |
| 036-001 | Employment Security Commission | 60,350 | 8,595,027 | 2,281,839 | 0 | 9,827,948 | 1,110,796 | (1,528) |
| 037-008 | Examining Engineers | 58,649 | 63,538 | 7,250 | 0 | 52,701 | 9,970 | 66,766 |
| 038-001 | Pari-Mutuel Commission | 56,387 | 19,337 | 6.425 | 0 | 23,628 | 2,276 | 56,245 |
| 039-007 | Collection Agency Board | 0 | 2,475 | 3,280 | 0 | 365 | 764 | 4,626[6] |
| 044-003 | Insurance Agents Licensing | 25,682 | 157,350 | 2,878 | 156.384 | 1,740 | 2,950 | 24,836 |
| 045-092 | Capital Facilities Highway Commission | 328,790 | 0 | 0 | 0 | 14,280 | 0 | 314,510 |
| 051-002 | Scabies Revenue Program | 4 | 0 | 0 | 4 | 0 | 0 | 0 |
| 051-006 | Veterinary Medicine | 33,688 | 7,842 | 3,512 | 0 | 7,227 | 385 | 37,430 |
| 051-007 | Livestock Inspection | 471,220 | 1,150,501 | 60,041 | 1,120,033 | 0 | 0 | 561,729 |
| 051-009 | Scabies Revenue | 1 | 0 | 0 | 1 | 0 | 0 | 0 |
| 052-001 | Medical Licensing Board | 93,967 | 49,925 | 9,078 | 0 | 48,669 | 10,187 | 94,114 |
| 053-011 | Split Rock Syncline Project | 0 | 0 | 210,000 | 0 | 184,374 | 190 | 25.436 |
| 053-012 | Wyoming Water Development Account | 24,961,998 | 15,113,568 | 2,931,467 | 24,299,377 | 0 | 0 | 18,707,656[3] |
| 053-013 | Park Reservoir Dam Project | 0 | 0 | 1,866,764 | 0 | 1,747,064 | 0 | 119,700 |

## State of Wyoming

## EARMARKED REVENUE FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

*For Fiscal Year Ended June 30, 1982*

| Agency Account No. | Source | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investments At Cost Or Amortized 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 053-014 | Park Reservoir District Loan | $ 0 | $ 0 | $ 1,690,167 | $ 0 | $ 1,581,867 | $ 0 | $ 108,300 |
| 053-015 | Water Development Oil and Gas | 0 | 6,769,266 | 65,480 | 0 | 0 | 0 | 6,834,746[3] |
| 053-917 | Cheyenne Water Project | 0 | 0 | 20,000,000 | 0 | 0 | 0 | 20,000,000 |
| 054-001 | Board of Nursing | 83,374 | 124,091 | 7,242 | 0 | 102,982 | 22,691 | 89,034 |
| 055-001 | Oil and Gas Commission | 734,362 | 2,755,287 | 72,647 | 235,000 | 733,916 | 253,386 | 2,339,994[4] |
| 055-070 | Capital Outlay | 0 | 15,000 | 235,000 | 0 | 92,564 | 120,500 | 36,936 |
| 056-001 | Board of Optometry | 19,598 | 10,935 | 2,030 | 0 | 3,251 | 247 | 29,065 |
| 057-003 | Community College Commission | 36,624 | 0 | 1,902,735 | 0 | 1,845,278 | 0 | 94,081 |
| 058-002 | Board of Speech Pathology and Audiology | 9,213 | 2,640 | 1,009 | 0 | 1,387 | 968 | 10,507 |
| 059-002 | Board of Pharmacy | 91,023 | 38,513 | 9,459 | 11,497 | 12,538 | 19,544 | 95,416 |
| 060-006 | Wyoming Coal Tax Revenue | 8,436,358 | 20,215,624 | 1,152,618 | 0 | 11,024,965 | 0 | 18,779,635 |
| 060-009 | Gov't. Royalties-Cities, Counties, Special Districts | 19,774,457 | 108,558 | 16,127,528 | 0 | 15,251,263 | 0 | 20,759,280[2] |
| 060-010 | Government Royalty Education | 10,044,273 | 0 | 5,699,050 | 2,036,854 | 9,451,133 | 0 | 4,255,336[2] |
| 060-011 | Wyoming Government Royalty Education Grants | 0 | 0 | 3,336,551 | 0 | 0 | 0 | 3,336,551[2] |
| 060-012 | Gov't. Royalty Community College Construction | 0 | 0 | 9,120,832 | 1,929,543 | 0 | 0 | 7,191,289[5] |
| 060-030 | Bond Proceeds Accunt | 0 | 15,741,390 | 22,659 | 375,935 | 3,343,213 | 0 | 12,044,901 |
| 060-031 | Bond Reserve Account | 0 | 6,216 | 1,500,000 | 6,216 | 0 | 0 | 1,500,000 |
| 060-032 | Community College Bond Interest Income Account | 0 | 0 | 375,935 | 0 | 0 | 0 | 375,935 |
| 060-020 | Government Royalty Loan Reserve | 446,548 | 0 | 775,613 | 0 | 0 | 0 | 1,222,161 |
| 061-001 | Wyoming Board of CPA's | 25,135 | 66,831 | 2,424 | 0 | 51,760 | 5,996 | 36,634 |
| 062-001 | Board of Physical Therapy | 962 | 2,035 | 102 | 0 | 1,753 | 526 | 820 |
| 064-001 | Board of Hearing Aid Specialties | 2,573 | 4,255 | 384 | 0 | 3,526 | 997 | 2,689 |
| 067-093 | Capital Facilities-University of Wyoming | 305,233 | 0 | 0 | 240,869 | 39,362 | 0 | 25,002 |
| 068-001 | Board of Psychologists | 8,293 | 3,718 | 862 | 0 | 2,045 | 595 | 10,233 |
| 071-070 | Committee for Employment of Handicapped | 0 | 700 | 0 | 0 | 0 | 0 | 700 |
| 079-001 | Board of Nursing Home Administrators | 5,048 | 1,775 | 552 | 0 | 1,138 | 920 | 5,317 |
| 099-094 | Capital Facilities-Penitentiary | 511,653 | 0 | 1,000,000 | 0 | 1,509,493 | 0 | 2,160 |
| 102-001 | Board of Law Examiners | 28,721 | 11,400 | 3,411 | 0 | 6,936 | 926 | 35,670 |
| 201-003 | Mineral Royalty Bonus Payments | 0 | 0 | 287,687 | 0 | 0 | 0 | 287,687 |
|  | TOTAL | $ 99,140,841 | $ 94,697,809 | $ 77,929,984 | $ 30,505,651 | $ 79,967,482 | $ 21,573,931 | $139,721,570 |

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[1] Herschler Building Construction General Fund Appropriation $29,500,000. Chapter 63-Section 201, SL 1980, provides for interest earned to be used for construction.

[2] Grants and Loans have been given by the "Farm Loan Board" from these accounts and are not accounted for in this report.

[3] Appropriations, Grants, or Loans are obligated for Wyoming Water Development Accounts (Schedule 18A, 19A and 20A).

[4] Chapter 19 W.S.L. 1981 Section 2, $250,000 appropriated for plans and specifications for construction of new building, Chapter 27 W.S. L. 1982

[5] Income pledged for repayment of Mineral Royalties Revenue Bonds (Community College Projects) series December 1, 1981.

[6] Collection Agency Board changed from Secretary of State Office to Examiner's Office by Statute.

### State of Wyoming
### EARMARKED REVENUE FUND
### WYOMING WATER DEVELOPMENT ACCOUNT
(Coal Tax 02-053-012)
### STATEMENT OF APPROPRIATIONS AND EXPENDITURES
*For Fiscal Year Ended June 30, 1982*

| Account Code | Session Laws | Name | Loans From Fund | Terms | Grants | Appropriations Remaining | Used FY 1982 | Unused Loans, Grants and Appropriations |
|---|---|---|---|---|---|---|---|---|
| 053-017 | Chapter 72, 1980. S.L.<br>W.S. 41-2-209 thru 211 | Cheyenne Water Project | $ 0 | | $ 0 | $ 20,000,000[1] | $ 0 | $ 20,000,000 |
| 029-004 | Chapter 8, 1981 S.L.<br>W.S. 41-2-119 | Water Development Grants | | | 3,000,000 | | 226,810 | 2,773,190 |
| | Chapter 148, 1981 S.L.<br>W.S. 41-2-214 | Fremont Lake Project | Repealed Chapter 60 1982 S.L. | | | | 0 | |
| 053-011 | Chapter 27, 1981 S.L.<br>W.S. 41-2-401 | Split Rock Syncline Project | | | | 200,000 | 184,564 | 15,436 |
| 053-013 | Chapter 70, 1981 S.L.<br>W.S. 41-2-504 | Park Reservoir Dam | | | | 25,000 | | |
| | Chapter 41, 1982 S.L.<br>W.S. 41-2-506 | Park Reservoir Dam | | | | 1,325,000 | | |
| | | | | | | 630,000 | 1,747,064 | 232,936 |
| 053-014 | Chapter 70, 1981 S.L.<br>W.S. 41-2-504<br>Chapter 41, 1982 S.L.<br>W.S. 41-2-501 | Park Reservoir Dam | 1,200,000 | 5%-40 years | | | | |
| | | | 570,000 | 5%-40 years[2] | | | 1,581,867 | 188,133 |
| 029-003 | Chapter 26, 1981 S.L. Sec.54 | State III Battle Creek to Jack Creek | | | | 5,000,000 | 29,058 | 4,970,942 |
| 029-002 | Chapter 72, 1980 S.L. Sec. 2 | Little Snake River Water Management Project | | | | 153,150 | 17,634 | 135,516 |
| | Chapter 60, 1982 S.L. Sec 3(a) | City of Buffalo | | | | 100,000 | | 100,000 |
| | Chapter 60, 1982 S.L. Sec.3(c) | Northwest Development | | | | 100,000 | | 100,000 |
| | Chapter 60, 1982 S.L. Sec.3(d) | Upper Bear River | | | | 50,000 | | 50,000 |
| | Chapter 60, 1982 S.L. Sec 3(e) | Kemmerer | | | | 50,000 | | 50,000 |
| | Chapter 60, 1982 S.L. Sec 3(f) | Little Big Horn-Fuller | | | | 200,000 | | 200,000 |
| | Chapter 60, 1982 S.L. Sec 3(g) | Powder River | | | | 500,000 | | 500,000 |
| | Chapter 60, 1982 S.L. Sec 4(a) | Town of Encampment | | | | 150,000 | | 150,000 |
| | Chapter 60, 1982 S.L. Sec 4(b) | Iron Creek | | | | 300,000 | | 300,000 |
| | Chapter 60, 1982 S.L. Sec 4(c) | Deer Creek | | | | 250,000 | | 250,000 |
| | Chapter 60, 1982 S.L. Sec 4(d) | Upper Green River | | | | 500,000 | | 500,000 |
| | Chapter 60, 1982 S.L. Sec 4(e) | Gooseberry | | | | 200,000 | | 200,000 |

## State of Wyoming

## EARMARKED REVENUE FUND

## WYOMING WATER DEVELOPMENT ACCOUNT
(Coal Tax 02-053-012)

## STATEMENT OF APPROPRIATIONS AND EXPENDITURES (Continued)
*For Fiscal Year Ended June 30, 1982*

| Account Code | Session Laws | Name | Loans From Fund | Terms | Grants | Appropriations Remaining | Used FY 1982 | Unused Loans, Grants and Appropriations |
|---|---|---|---|---|---|---|---|---|
| 029-002 | Chapter 60, 1982 S.L. Sec 4(f) | Casper Aquifer | $ | | $ | $ 450,000 | $ | $ 450,000 |
| | Chapter 60, 1982 S.L. Sec 4(g) | Wind River Development-Blue Holes Reservoir | | | | 500,000 | | 500,000 |
| 029-022 | Chapter 60, 1982 S.L. Sec 4(k) | Little Big Horn Water | | | | 8,000,000 | | 8,000,000 |
| | Chapter 60, 1982 S.L. Sec 5(c) | Corn Creek | | | | 1,000,000 | | 1,000,000 |
| | Chapter 60, 1982 S.L. Sec 5(d) | Little Snake River Project | | | | 20,000,000 | | 20,000,000 |
| | Chapter 60, 1982 S.L. Sec 5(g) | Big Sandy | | | | 1,278,000 | | 1,278,000 |
| | Chapter 60, 1982 S.L. Sec 5(j) | Fremont Lake | 300,000 | 5% 30 years | | | | 300,000 |
| | Chapter 60, 1982 S.L. Sec 5(k) | Granger, Wyoming | 120,000 | 5% 30 years | | | | 120,000 |
| | Chapte[illegible]0, 1982 S.L. Sec 6(a) | Muddy Guard Reservoir | | | | 600,000 | | 600,000 |
| | Chapter 60, 1982 S.L. Sec 8 | Water Commission Appropriation | | | | 545,000 | | 545,000 |
| | Chapter 10, 1982 S.L. Sec 3 | Buffalo Bill Dam | | | | 47,000,000 | | 47,000,000 |
| | TOTAL | | $ 2,190,000 | | $ 3,000,000 | $109,106,150 | $ 3,786,997 | $110,509,153 |

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[1] Cannot deplete the balance remaining within the Wyoming Water Development Account to less than $10,000,000 for projects listed within W.S. 41-2-210(a). Loan of $40,000,000 from the Permanent Mineral Trust Fund W.S. 41-2-210 (c) was authorized.

[2] No interest or principal shall be payable during first 10 years of the term. Loan shall be amortized over the remaining 30 years of the term.

State of Wyoming

EARMARKED REVENUE FUND

WYOMING WATER DEVELOPMENT ACCOUNT
(Oil and Gas Tax 02-053-015)

## STATEMENT OF APPROPRIATIONS AND EXPENDITURES

*For Fiscal Year Ended June 30, 1982*

| Account Code | Session Laws | Name | Loans From Fund | Terms | Grants | Appropriations | Used FY 1982 | Unused Loans, Grants and Appropriations |
|---|---|---|---|---|---|---|---|---|
| | Chapter 60, 1982 S.L. Sec 3 (b) | Rawlins | $ | | | $ 150,000 | | $ 150,000 |
| | Chapter 60, 1982 S.L. Sec 3 (h) | Westside | | | | 50,000 | | 50,000 |
| | Chapter 60, 1982 S.L. Sec 4 (h) | Willwood | | | | 50,000 | | 50,000 |
| | Chapter 60, 1982 S.L. Sec 4 (j) | Crystal-Granite | | | | 300,000 | | 300,000 |
| | Chapter 60, 1982 S.L. Sec 5 (a) | Hawk Springs | | | | 350,000 | | 350,000 |
| | Chapter 60, 1982 S.L. Sec 5 (b) | Riverton Valley | | | | 250,000 | | 250,000 |
| | Chapter 60, 1982 S.L. Sec 5 (e) | LaPrele | | | | 120,000 | | 120,000 |
| | Chapter 60, 1982 S.L. Sec 5 (f) | Cotton Wood | 50,000 | 8% | | | | 50,000 |
| | Chapter 60, 1982 S.L. Sec 5 (h) | Shell Canal | | | | 50,000 | | 50,000 |
| | Total | | $ 50,000 | | | $ 1,320,000 | | $ 1,370,000 |

Fund not available from account 015, is authorized by Chapter 60-1982 S.L. Sec. 14 to be expended from account 12.

*Schedule 19*

## State of Wyoming

## EARMARKED REVENUE FUND

## ANALYSIS OF CHANGE IN FUND BALANCE

*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $40,399,953 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedules 16 and 17) | $71,149,458 | |
| Non-Sufficient Funds Checks | 79 | |
| Reserve for Encumbrances Prior Years Canceled (Schedule 17; Column 4) | 134,717 | |
| Due from General Fund Received | (12,373) | |
| Loans Dispersed for Water Development | 1,581,867 | |
| Non-Expenditure Transfers | (30,505,651) | |
| | | $42,348,097 |
| | | $82,748,050 |
| Less: | | |
| Increase Reserve for Appropriation 1982 Legislature Water Development | | 75,150,341 |
| Fund Balance June 30, 1982 | | $ 7,597,709 |

*Schedule 19A*

## State of Wyoming
## EARMARKED REVENUE FUND
## WYOMING WATER DEVELOPMENT ACCOUNTS
## ANALYSIS OF CHANGE IN FUND BALANCE
*For Fiscal Year Ended June 30, 1982*

| | Coal Tax (02-053-012) | Oil and Gas Tax (02-053-015) |
|---|---|---|
| Fund Balance July 1, 1981 | $ (6,208,002) | $ 0 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures | 18,045,035 | 6,834,746 |
| Non-Expenditure Transfers | (24,299,377) | 0 |
| Less Loans Paid | 1,581,867 | 0 |
| Transferred But Not Expended | 20,533,396 | 0 |
| Net Add | $ 15,860,921 | $ 6,834,746 |
| | $ 9,652,919 | $ 6,834,746 |
| Less: | | |
| Reserve for 1982 Appropriations | 79,339,153 | 1,370,000 |
| Fund Balance June 30, 1982 | $(69,686,234) | $ 5,464,746 |

*Schedule 20*

## State of Wyoming
## EARMARKED REVENUE FUND
## BALANCE SHEET
*June 30, 1982*

| | | |
|---|---|---|
| ASSETS: | | |
| Cash | $109,717,570(1) | |
| Investments | 30,004,000(2) | |
| Total Cash and Investments (at cost or amortized) | | $139,721,570 |
| Petty Cash | | 250 |
| Accrued Interest | | 133,055(3) |
| Non-Sufficient Funds Uncollected | | 1,477 |
| Water Development Loans | | 1,581,867 |
| Total Assets | | $141,438,219 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| Liabilities: | | |
| Due to Treasurer | | $ 250 |
| Reserves: | | |
| Reserve for Encumbrances Prior Years | $ 10,469,341 | |
| Reserve for Encumbrances FY 1982 | 47,782,922 | |
| Reserve for Unbudgeted Water Projects Coal Tax | 74,217,997 | |
| Reserve for Unbudgeted Water Projects Oil and Gas Tax | 1,370,000 | |
| Total Reserves | | 133,840,260 |
| Fund Balance June 30, 1982 | | 7,597,709 |
| Total Liabilities, Reserves and Fund Balance | | $141,438,219 |

(1) See Note 1; Page 117
(2) See Note 2; Page 117
(3) See Note 3; Page 117

## State of Wyoming

## EARMARKED REVENUE FUND

## WYOMING WATER DEVELOPMENT ACCOUNTS

## BALANCE SHEET

*June 30, 1982*

| | Coal Tax (02-053-012) | Oil and Gas Tax (02-053-015) |
|---|---|---|
| ASSETS: | | |
| Cash | $ 18,707,656 | $ 6,834,746 |
| Loans Receivable(1) | 1,581,867 | 0 |
| Cash in Subsidiary Accounts | 20,533,396 | 0 |
| Total Assets | $ 40,822,919 | $ 6,834,746 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| Reserves: | | |
| Reserve for Appropriations, Grants and Loans not used | $110,509,153 | $ 1,370,000 |
| Fund Balance June 30, 1982 | (69,686,234) | 5,464,746 |
| Total Liabilities, Reserves and Fund Balance | $ 40,822,919 | $ 6,834,746 |

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(1) Loans are to be repaid 5% Interest in 40 years.

## THE FEDERAL REVENUE FUND

The Federal Revenue Fund was created to account for all revenue received from federal sources that support the activities and functions of State government not accounted for in the Trust and Agency Fund, Game and Fish Fund and Highway Fund.

Agencies can not expend directly out of this fund. Revenue must be earned and then transferred to another fund as augmenting revenue to that fund. Any cash balance in the Federal Fund is due to the Federal government and not actually state money.

*Schedule 21*

# State of Wyoming
## FEDERAL FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
*For Fiscal Year Ended June 30, 1982*

| Agency No. | Agency | Balance July 1, 1981 | Cash Receipts | Disbursements by Transfer | Balance June 30, 1982 |
|---|---|---|---|---|---|
| 001 | Governor | $ 39,767 | $ 1,310,800 | $ 1,265,813 | $ 84,754 |
| 005 | Department of Education | 84,151 | 13,968,217 | 13,939,259 | 113,109 |
| 006 | Department of Fiscal Control | 55,548 | 59,717 | 114,954 | 311 |
| 007 | Adjutant General | 5,501 | 878,694 | 879,842 | 4,353 |
| 009 | Aeronautics Commission | 0 | 2,797,464 | 2,797,464 | 0 |
| 010 | Department of Agriculture | 17,883 | 153,903 | 154,610 | 17,176 |
| 013 | Archives, Museums & Historical | 7,350 | 4,410 | 9,140 | 2,620 |
| 014 | Council on the Arts | 32,223 | 334,615 | 346,773 | 20,065 |
| 015 | Attorney General | 119,147 | 400,000 | 468,739 | 50,408 |
| 019 | Office of Traffic Safety | 3,957 | 761,852 | 765,809 | 0 |
| 020 | Environmental Quality | 0 | 3,874,947 | 3,706,549 | 168,398 |
| 023 | Public Service Commission | 0 | 163,071 | 163,071 | 0 |
| 029 | Water Development | 15,000 | 103,800 | 70,707 | 48,093 |
| 032 | Civil Defense | 0 | 508,816 | 495,114 | 13,702 |
| 037 | State Engineer | 0 | 4,656 | 4,656 | 0 |
| 041 | Fire Prevention | 12,371 | 3,750 | 15,006 | 1,115 |
| 042 | Geological Survey | 0 | 0 | (8,537) | 8,537 |
| 046 | Manpower Planning | 331,799 | 3,350,456 | 3,653,956 | 28,299 |
| 047 | Labor and Statistics | 10,695 | 238,512 | 238,375 | 10,832 |
| 051 | Livestock Board | 0 | 9,394 | 6,870 | 2,524 |
| 053 | DEPAD | 74,148 | 201,719 | 269,405 | 6,462 |
| 057 | Community Colleges | 0 | 57,702 | 57,702 | 0 |
| 060 | Public Lands | 3,559 | 180,546 | 183,416 | 689 |
| 065 | State Library | 58,014 | 342,781 | 352,528 | 48,267 |
| 071 | Health & Social Services | 1,989,253 | 41,043,876 | 40,455,373 | 2,577,756 |
| 074 | Recreation Commission | 341,788 | 3,138,760 | 2,943,737 | 536,811 |
| 076 | OSHA | 29,030 | 295,106 | 307,372 | 16,764 |
| 081 | Probation and Parole | 0 | 0 | (8,521) | 8,521 |
| 088 | Women's Center | 0 | 0 | (585) | 585 |
| 091 | Girls' School | 172 | 0 | (411) | 583 |
| 092 | Hot Springs State Park | 1,060 | 0 | 1,060 | 0 |
| 093 | Industrial Institute | 729 | 0 | 729 | 0 |
| 095 | State Hospital | 9,715 | (1,929) | (664) | 8,450 |
| 096 | Training School | 3,735 | 43,932 | 41,399 | 6,268 |
| 097 | Soldiers' & Sailors' Home | 0 | 0 | (6,602) | 6,602 |
| 099 | Penitentiary | 36,113 | 0 | (14,907) | 51,020 |
| 101 | Supreme Court | 1,363 | 50,265 | 32,100 | 20,028 |
| 121 | Judicial District 1B | 650 | (169) | 481 | 0 |
| 122 | Judicial District 2A | 13,249 | 11,980 | 25,229 | 0 |
| 125 | Judicial District 3 | 0 | 1,354 | 1,354 | 0 |
| 126 | Judicial District 4 | 0 | 0 | 0 | 0 |
| 130 | Judicial District 7A | 0 | 0 | 0 | 0 |
| 131 | Judicial District 7B | 2,298 | 0 | 1,367 | 931 |
| 134 | Judicial District 9B | 0 | 14,679 | 14,679 | 0 |
| 150 | County Courts | 0 | 3,814 | 2,331 | 1,483 |
|  | Total | $ 3,300,768 | $ 74,311,490 | $ 73,746,742 | $ 3,865,516 |

*Schedule 22*

## State of Wyoming
## FEDERAL FUND
## BALANCE SHEET
*June 30, 1982*

ASSETS:

| | |
|---|---|
| Cash | $ 3,865,516 |
| Total Assets | $ 3,865,516 |

LIABILITIES, RESERVES AND FUND BALANCE

Liabilities:

| | |
|---|---|
| Due to Federal Government | $ 3,865,516 |
| Total Liabilities, Reserves & Fund Balance | $ 3,865,516 |

# THE TRUST AND AGENCY FUND

The Trust and Agency Fund was created to account for money which the state administers as a trustee pursuant to law or trust agreement which restricts the use of the money to a specified purpose, and for money which the state holds and disburses as an agent, except as otherwise provided by statute. The fund is used by state agencies to account for cash bonds, to hold money pending distribution to any person, business organization or governmental agency, to hold tax or other payments which are in dispute, and to hold advance payment for services to be rendered or goods to be delivered until the payment is earned, at which time the payment is credited to the proper fund as provided by law. The fund is also used to account for all revenue received from federal sources which the state disburses to local governments or to other persons or associations in accordance with federal requirements.

Schedule 24 summarizes each account in the Trust and Agency Fund during fiscal year 1982. As shown, the fund began the year with a cash and investment balance of $551,552,228 and ended the year with a cash and investment balance of $670,736,584.

The Trust and Agency Fund is the largest fund in State government, representing a diversity of activity not found in any other fund. In an attempt to make the contents of the fund more understandable, the accounts were categorized into general areas.

## Holdings for State

This category includes accounts which are used for short-term holdings before being disbursed, or transferred to another fund. The majority of these monies reside in the fund for less than a thirty-day period.

## State Reserves

The resources in these seven accounts are segregated for future use. Current year revenue is not available for expenditure unless appropriated by the legislature. The Reserve for MVMS Depreciation account represents an accumulation of a portion of the State motor pool mileage charges which will be used at a future date for the replacement and purchase of State motor pool vehicles. Other accounts represent reserves for various State insurance coverages. The Central Duplicating Depreciation account was added for accumulation of reserves to be used eventually for the replacement of equipment for the Central Duplicating program.

## Pass-Through for Individuals

The accounts within this category receive the majority of their income from federal sources which is then disbursed to individuals, or to local entities for pass-on to individuals.

## Loans

The activity in these accounts represents loans of state funds for specific purposes. Most of the money coming into these accounts is for repayments on previously approved loans, and is used to grant new loans. The water loans are administered by the Department of Economic Planning and Development. Both the Public Lands and the Farm Loans are administered by the Farm Loan Board through the Department of Public Lands.

## Flow-Through to Political Sub-Divisions

For the most part, these accounts represent federal funds received by the state, which are distributed to political sub-divisions, either on the basis of the original collections of revenue, or on the basis of grants or project awards by a state government agency.

## Distribution to State

Revenue to the accounts within this category are received in the Trust and Agency Fund, and then distributed to other accounts to be used for specific programs or purposes. The Federal Revenue Sharing funds are received here, and then, as General Funds are expended, used to reimburse the General Fund for those programs included in Wyoming's revenue sharing grant. Government royalties include all revenue coming from the Federal government, from the mineral production and leasing activities on federal lands in Wyoming. These monies are then transferred to other accounts for distribution to Wyoming schools, the University of Wyoming, and the Wyoming Highway Department. Interest on Pool Funds represents interest earned by the State Treasurer from the investment of the state's funds. Interest earnings are received in this account, and then distributed on a pro-rata basis to other funds representing their share of interest earnings. Revenue to the School Foundation Program is generated primarily from two sources. Receipts by cash are a result of the statewide six-mill levy. Receipts by transfer are those monies which originally come to the state from the Federal Government Royalty payments which are transferred from the Government Royalty Account to this account. Both of these revenues are supplemented by the General Fund Appropriation, and these combined resources are then distributed to the various school districts in the state. The Gasoline Tax Account represents funds that are not distributed to cities, towns, or counties, but instead by law are transferred to the Wyoming Highway Department.

## Payroll Distributions

The accounts within this category were originally set up to assist in the processing of the state's payroll system. All of these distributions represent withholdings or the state's matching contribution to employee withholdings for Federal taxes, State Retirement, various insurance programs, and other miscellaneous deductions. These distributions are withheld from employees' wages each month and placed in this fund prior to disbursement to the appropriate federal agency, or transfer to other accounts within the state government structure.

## Trusts for Individuals

Accounts within this category represent either the State's Workers' Compensation accounts, or Wyoming Retirement Funds. For the most part, these accounts are transfers from the payroll distribution accounts discussed previously, and represent payments from various organizations and businesses throughout the state, consistent with Wyoming Workers' Compensation laws. Monies in these accounts are either invested for the benefit of the individual members, or are paid out as claims to individuals for Workers' Compensation coverage.

## Group Trusts

Accounts within this category are used by two state agencies, the Department of Agriculture and the Employment Security Commission, and represent an accumulation of monies which are used for the benefit of special interest groups or other groups of individuals.

## State Trusts

This category of accounts represents contributions or other payments which were given to the state by private individuals. They are revenue, which in some cases replenish themselves, which the individual donor provided for the support of specific needy individuals in the state, or for specific projects or programs not otherwise funded by the State of Wyoming.

## Holdings for Individuals

Accounts within this category were created for the purpose of handling revenue which comes into the state, but which may at a later time be declared refunded to the individual contributor. Some of these funds were originally paid into the state under protest, and once the determination is made by the appropriate state official, the monies are either refunded to the contributor, or they are transmitted to other appropriate funds in the state.

## Institutions' Trusts

In general, these funds are intended for the benefit and welfare of the specific institution and its residents. Accounts within this category were established to accommodate funds previously held at the several State Institutions. These are funds that the state holds for the various institutional patients or inmates, pending expenditure. Many of these funds are gifts or donations from private individuals, some to be used for a specific purpose.

## State of Wyoming

## TRUST AND AGENCY FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 11000 | Property Taxes | $ 0 | $ 35,404,017 | $ 35,404,017 |
| 12000 | Gas Taxes | 0 | 25,044,208 | 25,044,208 |
| 12028 | Cigarette Tax | 0 | 3,586,661 | 3,586,661 |
| 12000 | Sales and Use Taxes | 0 | 114,438,037 | 114,438,037 |
| 12000 | Miscellaneous Excise Tax | 402,553 | 250,042 | (152,511) |
| 13005 | Severance Tax - Stripper Oil | 0 | 2,243,638 | 2,243,638 |
| 13008 | Severance Tax - Oil | 0 | 29,496,123 | 29,496,123 |
| 13009 | Severance Tax - Gas | 0 | 8,863,466 | 8,863,466 |
| 15003 | Insurance Premium Tax | 0 | 515,000 | 515,000 |
| 20000 | Licenses, Permits and Regulatory | 0 | 11,757,784 | 11,757,784 |
| 30000 | Fines, Forfeitures and Penalties | 347,601 | 118,548 | (229,053) |
| 41000 | Income From Land | 0 | 204,661,176 | 204,661,176 |
| 44000 | Income From Investments | 0 | 131,255,675 | 131,255,675 |
| 49000 | Other Property and Money | 65,789 | 433,444 | 367,655 |
| 50000 | Charges For Sales & Services | 1,209,244 | 16,055,743 | 14,846,499 |
| 61000 | Local Governments | 36,855 | 20,055,472 | 20,018,617 |
| 62000 | Private Sources | 35,922 | 63,966,690 | 63,930,768 |
| 63000 | Other Public Sources | 0 | 10,557,705 | 10,557,705 |
| 64000 | Intergovernmental Sources | 50,193 | 31,545,017 | 31,494,824 |
| 66000 | Intra-Agency Sources | 0 | 4,492,833 | 4,492,833 |
| 70000 | Federal Aid and Grants | 1,984,004 | 2,688,706 | 704,702 |
| 90000 | Non-Revenue Sources | 10,448,000 | 221,378,204 | 210,930,204 |
|  | TOTAL REVENUE | $ 14,580,161 | $938,808,189 | $924,228,028 |

| Agency No. | Agency | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 001 | Governor | $ 60,973 | $ 215,150 | $ 154,177 |
| 002 | Secretary of State | 0 | 4,089 | 4,089 |
| 003 | State Auditor | 0 | 49,447,041 | 49,447,041 |
| 004 | Treasurer | 0 | 288,532,451 | 288,532,451 |
| 005 | Department of Education | 58,901 | 90,438,073 | 90,379,172 |
| 006 | DAFC | 10,450,514 | 12,503,823 | 2,053,309 |
| 007 | Adjutant General | 0 | 14,467 | 14,467 |
| 008 | Public Defender | 0 | 963 | 963 |
| 010 | Department of Agriculture | 406,928 | 416,656 | 9,728 |
| 011 | Revenue and Taxation | 0 | 158,937,680 | 158,937,680 |
| 013 | Archives and Historical | 3,000 | 1,025 | (1,975) |
| 014 | Council on the Arts | 0 | 2,855 | 2,855 |
| 020 | Environmental Quality | 234,851 | 119,793 | (115,058) |
| 036 | Employment Security Commission | 112,750 | 224,235 | 111,485 |
| 037 | State Engineer | 0 | 5,886 | 5,886 |
| 040 | Game and Fish Commission | 0 | 7,333,832 | 7,333,832 |
| 041 | Fire Prevention | 0 | (7,549) | (7,549) |
| 044 | Insurance Department | 0 | 4,331,127 | 4,331,127 |
| 046 | Manpower Planning | 0 | 680 | 680 |
| 047 | Labor and Statistics | 0 | 7,945 | 7,945 |
| 053 | DEPAD | 0 | 686,264 | 686,264 |
| 060 | Public Lands | 0 | 61,476,582 | 61,476,582 |
| 065 | State Library | 512,874 | 376,992 | (135,882) |
| 067 | University of Wyoming | 0 | 1,287 | 1,287 |
| 070 | Workers' Compensation | 0 | 71,625,358 | 71,625,358 |
| 071 | Health and Social Services | 95,944 | 1,333,944 | 1,238,000 |
| 072 | Retirement System | 0 | 187,536,288 | 187,536,288 |
| 074 | Recreation Commission | 2,643,426 | 3,105,150 | 461,724 |
| 080 | Board of Charities and Reform | 0 | 1,331 | 1,331 |
| 088 | Wyoming Women's Center | 0 | 10,331 | 10,331 |
| 090 | Children's Home | 0 | 8,963 | 8,963 |
| 091 | Girls' School | 0 | 678 | 678 |
| 093 | Industrial Institute | 0 | 10 | 10 |
| 094 | Pioneer Home | 0 | 56,985 | 56,985 |
| 095 | State Hospital | 0 | 10,033 | 10,033 |
| 096 | Training School | 0 | 43,342 | 43,342 |
| 097 | Soldiers' and Sailors' Home | 0 | 2,910 | 2,910 |
| 098 | Sanitarium | 0 | 302 | 302 |
| 099 | Penitentiary | 0 | 1,217 | 1,217 |
|  | TOTAL REVENUE | $ 14,580,161 | $938,808,189 | $924,228,028 |

## State of Wyoming
## TRUST AND AGENCY FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
*For Fiscal Year Ended June 30, 1982*

| Agency Account No. | Source | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investments At Cost Or Amortized 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| | Holdings for State | | | | | | | |
| 001-006 | Western Governor's Conference | $ 0 | $ 60,973 | $ 0 | $ 0 | $ 48,310 | $ 353 | $ 12,310 |
| 003-050 | Undistributed Cash | 1,589 | 0 | 0 | 0 | 0 | 0 | 1,589 |
| 003-090 | Stale Date Warrants | 0 | 0 | 85,887 | 0 | 0 | 85,887 | 0 |
| 004-040 | GNMA Principal | 2,157,295 | 1,013,408 | 125,715 | 0 | 0 | 0 | 3,296,418 |
| 004-041 | GNMA Interest | 5,855,024 | 3,620,706 | 347,122 | 0 | 0 | 0 | 9,822,852 |
| 005-012 | Publications | 2,989 | 11,212 | 0 | 0 | 13,091 | 0 | 1,110 |
| 006-003 | N.A.S.B.O. Regional Meeting | 0 | 1,714 | 65 | 0 | 0 | 0 | 1,779 |
| 006-006 | Personnel IPA Training | 4,585 | 1,875 | 2,025 | 4,504 | 1,442 | 514 | 2,025 |
| 006-016 | Historical Asset Recoveries | 140,211 | 15,356 | 7,217 | 77,371 | 0 | 46,731 | 38,682 |
| 007-008 | Unemployment Contributions | 10,408 | 0 | 14,467 | 0 | 10,833 | 0 | 14,042 |
| 008-001 | Statewide Public Defender Training | 0 | 963 | 0 | 0 | 0 | 0 | 963 |
| 010-002 | AG Meeting Registration | 518 | 0 | 0 | 0 | 0 | 0 | 518 |
| 013-008 | Gifts and Donations | 0 | 1,025 | 0 | 0 | 680 | 0 | 345 |
| 014-002 | Grants and Aids | 1,000 | 1,855 | 1,000 | 1,000 | 0 | 0 | 2,855 |
| 032-012 | Reserves for Annual and Sick Leave | 2,459 | 0 | 0 | 961 | 0 | 0 | 1,498 |
| 032-013 | Federal Disaster Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 046-004 | Manpower Supplies Trust | 0 | 640 | 40 | 0 | 0 | 0 | 680 |
| 054-003 | Board of Nursing Workshops | 362 | 0 | 0 | 0 | 0 | 0 | 362 |
| 047-015 | WCW Contribution Acct | 0 | 1,490 | 0 | 0 | 775 | 0 | 715 |
| 057-003 | State Conferences | 379 | 0 | 0 | 0 | 0 | 0 | 379 |
| 060-050 | County Fire Assistance Account | 3,762 | 121,279 | 4,721 | 0 | 106,004 | 208 | 23,550 |
| 067-011 | University of Wyoming Payroll Deductions | 3,055 | 0 | 1,287 | 0 | 3,399 | 0 | 943 |
| 070-001 | Administration | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 071-090 | Aging/Governor's Conference | 0 | 7,232 | 0 | 0 | 4,771 | 0 | 2,461 |
| 074-054 | Keyhole | 0 | 25,000 | 0 | 0 | 25,000 | 0 | 0 |
| 080-006 | Board of Charities and Reform Meetings | 0 | 1,323 | 0 | 0 | 0 | 0 | 1,323 |
| 088-051 | Solar Donation Women's Center | 0 | 10,000 | 146 | 0 | 0 | 0 | 10,146 |
| | TOTAL HOLDINGS FOR STATE | $ 8,183,636 | $ 4,896,051 | $ 589,692 | $ 83,836 | $ 214,305 | $ 133,693 | $ 13,237,545 |
| | State Reserves | | | | | | | |
| 006-007 | Reserve for DS Depreciation | $ 424,705 | $ 20,126 | $ 350,862 | $ 0 | $ 0 | $ 0 | $ 795,693 |
| 006-010 | Reserve for MVMS Depreciation | 529,114 | 26,248 | 515,717 | 300 | 0 | 84,857 | 985,922 |
| 006-064 | Insurance Premium Override | 767,423 | 322,026 | 440,320 | 0 | 916,692 | 65,236 | 547,841 |
| 006-084 | Central Duplicating Depreciation | 265,064 | 90 | 89,026 | 0 | 0 | 47,916 | 306,264 |
| | TOTAL STATE RESERVES | $ 1,986,306 | $ 368,490 | $ 1,395,925 | $ 300 | $ 916,692 | $ 198,009 | $ 2,635,720 |
| | Pass Through For Individuals | | | | | | | |
| 002-003 | Voter Registration List Income | $ 8,230 | $ 3,886 | $ 203 | $ 0 | $ 0 | $ 2,140 | $ 10,179 |
| 006-004 | Bid Deposits | 55,423 | 573,067 | 0 | 0 | 564,389 | 164 | 63,937 |
| 011-021 | Registered Vehicle Listing | 112,462 | 148,067 | 0 | 0 | 0 | 43.888 | 216,641 |
| 037-002 | Board of Controls | 16,540 | 3,319 | 2,566 | 0 | 1,863 | 0 | 20,562 |
| 053-006 | Promotion and Investigation Revolving | 19,133 | 102,359 | 21,477 | 0 | 98,514 | 0 | 44,455 |
| 053-061 | Fontenelle Reservoir | 172,609 | 391,426 | 18,170 | 0 | 418,371 | 0 | 163,834 |
| 060-002 | Wyoming Tree Distribution Program | 77,832 | 123,145 | 370 | 0 | 31,820 | 0 | 169,527 |
| 071-005 | Public Health Lab | 11,416 | 957 | 0 | 11,416 | 0 | 0 | 957 |
| 071-007 | Disease Prevention | 25,037 | 18,060 | 187 | 25,037 | 0 | 0 | 18,247 |
| 071-009 | Crippled Children | 2,817 | 3,364 | 0 | 0 | 2,100 | 0 | 4,081 |
| 071-012 | Nursing Services | 70,776 | 573,719 | 14,932 | 166,325 | 319.497 | 25,746 | 147,859 |
| 071-014 | MH & MR Drug and Alcohol Abuse | 175 | 0 | 0 | 0 | 0 | 0 | 175 |
| 071-020 | IPO Program | (20) | 9,010 | 0 | 375 | 8,576 | 0 | 39 |
| 071-053 | Child Support Assignment | 163,113 | 610,790 | (5,572) | 316,117 | 68,239 | (10) | 383,985 |
| 071-061 | Business Enterprises | 55,319 | 40,292 | 1,365 | 0 | 22,504 | (120) | 73,592 |
| | TOTAL PASS THROUGH FOR INDIVIDUALS | $ 790,862 | $ 2,601,461 | $ 53,698 | $ 519,270 | $ 1,536,873 | $ 71,808 | $ 1,318,070 |

## State of Wyoming

## TRUST AND AGENCY FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

*For Fiscal Year Ended June 30, 1982*

| Agency Account No. | Source | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investments At Cost Or Amortized 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| | Loans | | | | | | | |
| 053-060 | Water Loans | $ 323,499 | $ 119,372 | $ 33,461 | $ 0 | $ 30,000 | $ 0 | $ 446,332 |
| 060-004 | Public Lands | 450,113 | (30,443) | 27,429 | 27,084 | 106,965 | 0 | 313,050 |
| 060-063 | Farm Loans | 2,215,975 | 32,457,520 | 235,886 | 1,024,898 | 32,037,626 | 0 | 1,846,857 |
| 060-064 | Farm Loans | 0 | 13,560,652 | 1,152,460 | 800,000 | 2,612,236 | 1,271,796 | 10,029,080 |
| | TOTAL LOANS | $ 2,989,587 | $ 46,107,101 | $ 1,449,236 | $ 1,851,982 | $ 34,786,827 | $ 1,271,796 | $ 12,635,319 |
| | Tax Flow-Through to Political Sub-Divisions | | | | | | | |
| 004-061 | Escheat Fund | $ 340,921 | $ 272,409 | $ 0 | $ 1,598 | $ 35,143 | $ 118,396 | $ 458,193 |
| 004-063 | Car Company Tax | 419,898 | 542,124 | 0 | 0 | 962,022 | 0 | 0 |
| 004-068 | Municipal Refunds | 106,248 | 144,243 | 9,381 | 34,503 | 105,496 | 0 | 119,873 |
| 011-061 | Cigarette Tax | 521,309 | 3,586,660 | 0 | 0 | 3,586,224 | 0 | 521,745 |
| 011-064 | One-Cent Gasoline Tax Refune | 599,993 | 3,071,296 | 66,128 | 38,108 | 0 | 3,254,189 | 445,122 |
| 011-065 | Gasoline Tax -Cities and Towns | 58,023 | 0 | 3,026,809 | 0 | 3,019,072 | 0 | 65,760 |
| 011-066 | Gasoline Tax-Counties | 665,320 | 0 | 3,807,894 | 0 | 3,716,980 | 0 | 756,234 |
| 011-067 | Sales Tax-Municipalities | 8,454,863 | 114,057,692 | 24 | 0 | 113,429,880 | 0 | 9,082,699 |
| 011-068 | Motor Vehicle Prorate Registration | 1,073,500 | 4,416,544 | 7 | 0 | 2,763,377 | 2,124,146 | 602,528 |
| | TOTAL FLOW-THROUGH | $ 12,240,075 | $126,090,970 | $ 6,910,243 | $ 74,209 | $127,618,194 | $ 5,496,731 | $ 12,052,154 |
| | Federal Flow-Through to Political Sub-Divisions | | | | | | | |
| 001-014 | EPDA Grants | $ 18,150 | $ 149,177 | $ 5,000 | $ 0 | $ 172,327 | $ 0 | $ 0 |
| 004-066 | Taylor Grazing Act | 0 | 874,658 | 0 | 0 | 874,658 | 0 | 0 |
| 004-067 | U.S. Forest Service | 0 | 1,024,103 | 0 | 0 | 1,024,103 | 0 | 0 |
| 005-010 | School Lunch Revolving Programs | 302,469 | 192,437 | 24,791 | 269,420 | 0 | 0 | 250,277 |
| 005-011 | Sales and Services | 5,047 | 1,033 | 11,885 | 0 | 3,868 | 9,535 | 4,562 |
| 005-030 | State Administration Grants and Aids | 4,735 | 0 | 28,600 | 0 | 26,695 | 401 | 6,239 |
| 006-005 | Surplus Properties | 110,706 | 195,952 | 38,856 | 0 | 0 | 195,946 | 149,568 |
| 065-006 | Library, Services Reimbursed | 64,841 | 352,292 | 24,699 | 0 | 223,572 | 3,467 | 214,793 |
| 071-058 | Graining School Match Fund | 978 | 12,828 | 600 | 0 | 0 | 0 | 14,406 |
| 074-006 | L & WC Grants-Flow Through | 0 | 5,000 | 2,356,023 | 0 | 2,356,023 | 0 | 5,000 |
| 074-015 | Grang Signing | 8,008 | 0 | 671 | 6,539 | 767 | 0 | 1,373 |
| 074-018 | Humanity Grants | 703 | 1,981 | 0 | 0 | 1,648 | 22 | 1,014 |
| 074-019 | Review and Compliance | 397 | 34,994 | 5,299 | 0 | 10,435 | 10,114 | 20,141 |
| 074-021 | Archeology | 4,366 | 536,815 | 138,947 | 0 | 536,891 | 52,694 | 90,543 |
| | TOTAL FEDERAL FLOW THROUGH | $ 520,400 | $ 3,381,270 | $ 2,635,371 | $ 275,959 | $ 5,230,987 | $ 272,179 | $ 757,916 |
| | Distribution to State | | | | | | | |
| 004-060 | Federal Revenue Sharing | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 004-062 | Government Royalties | 8,544 | 147,103,689 | 1,598 | 6,400 | 10,955,655 | 135,641,990 | 509,786 |
| 004-998 | Interest Pool Funds | 26,885,114 | 72,535,218 | 4,865,984 | 58,228,987 | 0 | 0 | 46,057,329 |
| 005-009 | School Foundation Program | 0 | 34,863,816 | 55,303,781 | 90,167,597 | 0 | 0 | 0 |
| 011-069 | Mineral Severance Tax Holding Account | 61,382,202 | 28,764,855 | 0 | 0 | 0 | 0 | 90,147,057 |
| 011-063 | Gasoline Tax | 6,514 | 14,245,817 | 240,710 | 13,953,029 | 329,126 | 0 | 210,886 |
| | TOTAL DISTRIBUTION TO STATE | $ 88,282,374 | $297,513,395 | $ 60,412,073 | $162,356,013 | $ 11,284,781 | $135,641,990 | $136,925,058 |

### State of Wyoming

### TRUST AND AGENCY FUND

### STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

*For Fiscal Year Ended June 30, 1982*

| Agency Account No. | Source | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investments At Cost Or Amortized 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| | Payroll Distribution | | | | | | | |
| 003-059 | Federal Tax Withholding | $ 26,413 | $ (9,815) | $ 17,374,856 | $ 0 | $ 17,383,029 | $ 0 | $ 8,425 |
| 003-060 | Retirement Contributions | 865,477 | (105) | 11,401,847 | 0 | 1,306 | 11,291,453 | 974,560 |
| 003-061 | Social Security Contributions | 1,035,035 | 0 | 13,204,598 | 0 | 1,100 | 13,059,431 | 1,179,102 |
| 003-062 | Health Insurance Contributions | 355,055 | 0 | 4,230,469 | 0 | 0 | 4,212,059 | 373,465 |
| 003-065 | United Fund Contributions | 6 | 0 | 0 | 0 | 0 | 0 | 6 |
| 003-066 | Rent Withholding | 16,511 | (70) | 195,651 | 0 | 0 | 212,092 | 0 |
| 003-067 | Meals Withholding | 174 | (34) | 1,466 | 0 | 0 | 1,606 | 0 |
| 003-069 | Credit Union Wyoming State Employees | 15 | 0 | 0 | 0 | 0 | 0 | 15 |
| 003-073 | Wyoming Public Employees Association | 46 | 0 | 0 | 0 | 0 | 0 | 46 |
| 003-074 | Prepay Account | 0 | 0 | 12,965 | 0 | 9,061 | 3,748 | 156 |
| 003-075 | Deferred Compensation | 202,990 | (164) | 2,949,491 | 0 | 3,152,222 | 95 | 0 |
| 006-017 | Life Insurance | 847,052 | 336,690 | 696,224 | 667,565 | 1,030,167 | 1,504 | 180,730 |
| 006-018 | Health Insurance | 0 | 2,707,052 | 6,163,315 | 0 | 8,598,058 | 14,548 | 257,761 |
| 072-059 | Withholding Tax-Retirement | 0 | 0 | 161,951 | 0 | 161,951 | 0 | 0 |
| 072-060 | Social Security Contributions | 1,261,624 | 58,449,457 | 18,337,093 | 0 | 76,294,036 | 0 | 1,754,138 |
| 072-063 | Health Insurance-Prudential | 14,637 | 137,346 | 68,525 | 7,031 | 202,761 | 0 | 10,716 |
| 072-072 | Health Insurance-Equitable | 0 | 0 | 560,987 | 732 | 0 | 511,638 | 48,617 |
| 072-073 | Health Insurance - Blue Cross | 0 | 0 | 170,262 | 216 | 150,646 | 0 | 19,400 |
| | TOTAL PAYROLL DEDUCTIONS | $ 4,625,035 | $ 61,620,357 | $ 75,529,700 | $ 675,544 | $106,984,337 | $ 29,308,074 | $ 4,807,137 |
| | Trust for Individuals | | | | | | | |
| 044-055 | Firemen's Pension Contributions | $ 40,000 | $ 3,576,207 | $ 0 | $ 40,000 | $ 0 | $ 0 | $ 3,576,207 |
| 070-060 | Firemen'a Pension Fund | 259,083 | 57,496 | 0 | 316,579 | 0 | 0 | 0 |
| 070-061 | Industrial Accident General Fund | 3,115,951 | 35,457,287 | 10,031,153 | 11,061,240 | 36,450,103 | 1,806 | 1,091,242 |
| 070-062 | Industrial Accident Deferred Payment | 3,405,954 | 772,864 | 6,002,012 | 215,532 | 5,882,322 | 0 | 4,082,776 |
| 070-066 | Industrial Accident Reserve Fund | 49,683,642 | 2,495,099 | 7,343,311 | 10,592,812 | 0 | 0 | 48,929,240 |
| 070-069 | Subsequent Injury Fund | 287,365 | 0 | 31,367 | 0 | 0 | 0 | 318,732 |
| 070-072 | Employees Disaster Reinsurance Fund | 527,174 | (83,626) | 9,529,266 | 9,228,686 | 0 | 0 | 744,128 |
| 071-057 | Nursing Home Custodial Trust Fund | 12,861 | 46,180 | 0 | 0 | 19,187 | 0 | 39,854 |
| 072-061 | Volunteer Firemen's Pension Fund | 2,626,035 | 534,550 | 46,211 | 0 | 53,440 | 0 | 3,153,356 |
| 072-062 | Wyoming Retirement Fund | 324,490,371 | 72,630,311 | 28,980,784 | 707,789 | 15,909,568 | 21,912,767 | 387,571,342 |
| 072-064 | Paid Firemen's Pension Fund | 0 | 2,134,304 | 3,449,565 | 50 | 1,233,913 | 435 | 4,349,471 |
| | TOTAL TRUSTS FOR INDIVIDUALS | $384,448,436 | $117,620,672 | $ 65,413,669 | $ 32,162,688 | $ 59,548,733 | $ 21,915,008 | $453,636,348 |
| | Group Trusts | | | | | | | |
| 010-007 | Weed and Pest Control (BLM) | $ 501 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 501 |
| 010-008 | State Fair | 4,932 | 0 | 0 | 0 | 0 | 0 | 4,932 |
| 010-012 | Market Order Section | 60,424 | 0 | 6,680 | 0 | 1,354 | 0 | 65,750 |
| 010-014 | Weed and Pest Control | 4,376 | 0 | 156,142 | 0 | 97,592 | 0 | 62,926 |
| 010-016 | Wyoming Beef Council | 30,320 | 250,324 | 3,511 | 0 | 220,553 | 3,047 | 60,555 |
| 036-003 | Employment Security Revenue | 682,708 | 215,391 | 8,812 | 0 | 17,600 | 0 | 894,311 |
| | TOTAL GROUP TRUSTS | $ 783,261 | $ 465,715 | $ 175,145 | $ 0 | $ 332,099 | $ 3,047 | $ 1,088,975 |
| | State Trusts | | | | | | | |
| 005-014 | Visually Handicapped, Private Endow | $ 1,753 | $ 329 | $ 190 | $ 0 | $ 423 | $ 0 | $ 1,849 |
| 040-010 | Game and Fish-Gifts and Donations | 74,942 | 1,303 | 8,077 | 0 | 0 | 0 | 84,322 |
| 074-053 | Guernsey-Restitution | 530 | 420 | 0 | 950 | 0 | 0 | 0 |
| 090-060 | Kollar Trust | 25,709 | 2,930 | 2,674 | 0 | 3,809 | 0 | 27,504 |
| 090-061 | Goodstein Trust | 842 | 0 | 89 | 0 | 159 | 0 | 772 |
| 091-060 | Mary Kopper | 2,890 | 0 | 264 | 0 | 1,000 | 0 | 2,154 |
| 094-051 | Chapel Fund | 200 | 0 | 23 | 0 | 23 | 0 | 200 |
| 094=052 | Gift Shop Fund | 190 | 0 | 24 | 0 | 0 | 0 | 214 |
| 094-053 | Memorial Fund | 72 | 197 | 20 | 0 | 215 | 0 | 74 |
| 094-054 | Record Fund | 56 | 0 | 6 | 0 | 32 | 0 | 30 |
| 094-060 | State Home for Blind | 311,709 | 17,535 | 34,011 | 0 | 4,761 | 390 | 358,104 |
| 094-061 | Goodrich Estate | 7,789 | 40 | 840 | 0 | 2,583 | 136 | 5,950 |
| 096-060 | Peterson Fund | 15,011 | 0 | 1,612 | 0 | 0 | 0 | 16,623 |
| | TOTAL STATE TRUSTS | $ 441,693 | $ 22,754 | $ 47,830 | $ 950 | $ 13,005 | $ 526 | $ 397,796 |

## State of Wyoming

## TRUST AND AGENCY FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS (Continued)

*For Fiscal Year Ended June 30, 1982*

| Agency Account No. | Source | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investments At Cost Or Amortized 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| | Holdings for Individuals | | | | | | | |
| 004-064 | Gasoline Tax Refunds | $ 1,351,830 | $ 1,128,535 | $ 102,699 | $ 156,520 | $ 1,111,563 | $ 0 | $ 1,314,981 |
| 004-069 | Motor Vehicle Financial Responsibility | 52,822 | (416) | 0 | 0 | 0 | 0 | 52,406 |
| 004-070 | Motor Vehicle Dealer Bond Escrow | 41,700 | 1,100 | 0 | 0 | 0 | 0 | 42,800 |
| 004-071 | Workers' Compensation Bonds | 108,000 | 9,500 | 0 | 0 | 0 | 0 | 117,500 |
| 004-072 | Secretary of State-Cash Bonds | 2,000 | (2,000) | 0 | 0 | 0 | 0 | 0 |
| 004-073 | Labor Department-Cash Bonds | 51,000 | 3,000 | 0 | 0 | 0 | 0 | 54,000 |
| 004-074 | Oil and Gas Unprotested | 0 | 40,601,890 | 9,571 | 0 | 40,171,050 | 0 | 440,411 |
| 011-020 | Sales Tax Vendor Bonds | 286,992 | 58,644 | 25 | 0 | 0 | 0 | 345,661 |
| 011-022 | Protest Funds | 2,300 | 0 | 0 | 0 | 0 | 0 | 2,300 |
| 011-060 | Compensatory Tax Cash Bond | 777,380 | 61,219 | 0 | 0 | 0 | 0 | 838,599 |
| 011-062 | Mineral Severance Tax Protest | 853,980 | 0 | 44,050 | 0 | 0 | 0 | 898,030 |
| 011-080 | Sales Tax Protest | 1,958 | 294,171 | 0 | 0 | 0 | 0 | 296,129 |
| 011-081 | 2% Protest-Oil and Gas | 31,153,193 | (18,923,058) | 1,970,126 | 0 | 0 | 0 | 14,200,261 |
| 020-020 | Air Penalties in Trust and Agency Fund | 64,483 | 3,500 | 6,926 | 0 | 0 | 0 | 74,909 |
| 020-030 | Water Penalties in Trust and Agency Fund | 157,224 | 50,400 | 16,863 | 0 | 0 | 0 | 224,487 |
| 020-040 | Land Penalties in Trust and Agency Fund | 141,914 | 24,500 | 15,382 | 0 | (10,112) | 27,838 | 164,070 |
| 020-090 | Environmental Quality Cash Bonds | 95,767 | (7,700) | 9,922 | 0 | 0 | 1,000 | 96,989 |
| 040-009 | Game and Fish License Reports | 6,388,081 | 7,324,452 | 0 | 5,823,257 | 0 | 0 | 7,889,276 |
| 041-001 | Applications Pending | 16,071 | 0 | 0 | 3,119 | 0 | 0 | 12,952 |
| 041-010 | Electrical Service Permit | 7,549 | (7,549) | 0 | 0 | 0 | 0 | 0 |
| 044-001 | Foreign Insurance Protest Fund | 0 | 739,788 | 15,132 | 0 | 0 | 0 | 754,920 |
| 047-010 | Wage Claim Settlement | 15 | 6,455 | 0 | 0 | 6,455 | 0 | 15 |
| 060-062 | Protest Funds | 0 | 1,448 | 0 | 0 | 0 | 0 | 1,448 |
| 060-090 | Joint Powers Board | 4,582,506 | 13,282,389 | 539,726 | 0 | 15,448,752 | 0 | 2,955,869 |
| | TOTAL HOLDINGS FOR INDIVIDUALS | $ 46,136,765 | $ 44,650,268 | $ 2,730,422 | $ 5,982,896 | $ 56,727,708 | $ 28,838 | $ 30,778,013 |
| | Institution Trusts | | | | | | | |
| 080-050 | Women's Center Account | $ 166 | $ 0 | $ 9 | $ 175 | $ 0 | $ 0 | $ 0 |
| 088-050 | Women's Center Account | 0 | 0 | 184 | 0 | 175 | 0 | 9 |
| 090-050 | Recreation and Special Needs Fund | 781 | 3,132 | 136 | 0 | 2,949 | 0 | 1,100 |
| 091-050 | Student Benefit Account | 502 | 353 | 61 | 0 | 500 | 0 | 416 |
| 093-050 | Welfare Fund | 98 | 0 | 10 | 0 | 0 | 0 | 108 |
| 094-050 | Kieffer-Orchard Fund | 40,370 | 0 | 4,291 | 0 | 8,366 | 723 | 35,572 |
| 095-050 | Recreation Fund | 18,294 | 6,017 | 2,089 | 0 | 8,481 | 0 | 17,919 |
| 095-051 | Volunteer Services | 849 | 1,375 | 73 | 0 | 981 | 0 | 1,316 |
| 095-052 | Chapel Offering Fund | 862 | 385 | 94 | 0 | 534 | 0 | 807 |
| 096-050 | General Fund | 848 | 1,445 | 75 | 0 | 1,833 | 0 | 535 |
| 096-052 | Special Services Fund | 5,834 | 13,812 | 678 | 0 | 9,924 | 0 | 10,400 |
| 096-052 | Cemetery Fund | 3,566 | 0 | 383 | 0 | 0 | 0 | 3,949 |
| 096-053 | Chapel Fund | 46,444 | 12,117 | 5,115 | 0 | 3,335 | 0 | 60,341 |
| 096-054 | Playground Fund | 1,456 | 7,736 | 368 | 0 | 0 | 0 | 9,560 |
| 097-050 | Donations | 2,354 | 2,649 | 262 | 0 | 2,208 | 0 | 3,057 |
| 098-050 | Donations | 296 | 5 | 32 | 0 | 62 | 0 | 271 |
| 098-051 | Employee Benefit Fund | 0 | 265 | 0 | 0 | 0 | 0 | 265 |
| 099-050 | Inmate Benefit Fund and Welfare | 1,078 | 1,130 | 87 | 0 | 1,387 | 0 | 908 |
| | TOTAL INSTITUTION FUNDS | $ 123,798 | $ 50,421 | $ 13,947 | $ 175 | $ 40,735 | $ 723 | $ 146,533 |
| | FUND TOTAL | $551,552,228 | $705,388,925 | $217,356,951 | $203,983,822 | $405,235,276 | $194,342,422 | $670,736,584 |

*Schedule 25*

## State of Wyoming
## TRUST AND AGENCY FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance June 30, 1981 | | $570,101,842 |
| Adjustment to Prior Year Unrealized Amortization Discount and Premiums | | (1,958,721) |
| Adjusted Fund Balance | | $568,143,121 |
| Add: | | |
| Excess Revenue over Expenditures (Schedules 23 and 24) | $339,230,491 | |
| Non-Sufficient Checks Uncollected | (34,222) | |
| Due from General Fund | (422) | |
| Non-Expenditure Transfer | (203,983,822) | |
| Total Additions | | 135,212,025 |
| Fund Balance June 30, 1982 | | $703,355,146 |

*Schedule 26*

## State of Wyoming
## TRUST AND AGENCY FUND
## BALANCE SHEET
*June 30, 1982*

| | | | |
|---|---|---|---|
| ASSETS: | | | |
| Cash with Treasurer(1) | $276,146,223 | | |
| Less: Undistributed Cash | 15,447,134 | | |
| Allocated to Accounts | | $260,699,089 | |
| Investments (at cost or amortized)(2) | | 410,037,495 | |
| Cash and Investments | | | $670,736,584 |
| Petty Cash | | | 3,900 |
| Non-Sufficient Funds Checks Uncollected | | | 32,410 |
| Accrued Interest(3) | | | 32,596,152 |
| Total Assets | | | $703,369,046 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | | |
| Liabilities: | | | |
| Due to General Fund | | $ 10,000 | |
| Due to Treasurer | | 3,900 | |
| Total Liabilities | | | $ 13,900 |
| Fund Balance June 30, 1982 | | | 703,355,146 |
| Total Liabilities, Reserves and Fund Balance | | | $703,369,046 |

(1) Note 1; Page 117
(2) Note 2; Page 117
(3) Note 3; Page 117

## THE DEBT SERVICE FUND

The Debt Service Fund is used to account for money deposited for the payment of principal and interest, and for the accumulation of reserves for bonded or other indebtedness.

During fiscal year 1982, the fund received revenue of $4,428,247 and made disbursements of $4,424,096, ending the year with a cash balance of $17,658.

In 1982, $15,000,000 Mineral Royalties Revenue Bonds (Community Colleges' projects) series December 1, 1981, were issued by the state of Wyoming's Farm Loan Board. The bonds are a special obligation of the state of Wyoming and are payable solely out of pledged revenues to the extent available. The pledged revenues consist of 3/7th of 10% of the funds received by the state from the United States pursuant to the Leasing Act, except that pledged revenues do not include any funds derived from coal, oil shale and geothermal lease bonuses paid to the United States. The bonds do not constitute a debt or indebtedness of the state of Wyoming within the meaning of any constitutional or statutory provision of the state of Wyoming.

## State of Wyoming

## DEBT SERVICE FUND

## S [illegible] OF REVENUE - ESTIMATED AND ACTUAL

*r Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 44000 | Income From Investments | $ 0 | $ 7,012 | $ 7,012 |
| 64006 | DAFC | 0 | 469,250 | 469,250 |
| 64070 | Workers' Compensation | 0 | 20,600 | 20,600 |
| 66002 | Public Land | 0 | 429,543 | 429,543 |
| 66009 | University of Wyoming | 0 | 3,501,842 | 3,501,842 |
| | TOTAL REVENUE | $ 0 | $ 4,428,247 | $ 4,428,247 |

| Agency/Acct. No. | Account Name | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 004-070 | Wyoming Capital Improvement | $ 0 | $ 20,600 | $ 20,600 |
| 004-073 | State Office Building Bonds | 0 | 469,250 | 469,250 |
| 060-034 | Mineral Royalties Revenue Bonds--Series December 1, 1981 | 0 | 436,555 | 436,555 |
| 067-001 | University Building Excess Royalty | 0 | 3,501,842 | 3,501,842 |
| | TOTAL REVENUE | $ 0 | $ 4,428,247 | $ 4,428,247 |

## State of Wyoming
## DEBT SERVICE FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
*For Fiscal Year Ended June 30, 1982*

| Agency/Acct. No. | Account | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 004-070 | Wyoming Capital Improvement | $ 4,442 | $ 0 | $ 20,600 | $ 0 | $ 23,000 | $ 0 | $ 2,042 |
| 004-073 | State Office Building Bonds | 0 | 0 | 469,250 | 0 | 469,250 | 0 | 0 |
| 004-074 | Capital Facilities Series A Bonds | 9,065 | 0 | 0 | 0 | 461 | 0 | 8,604 |
| 060-034 | Mineral Royalties Revenue Bonds Series Dec. 1, 1981 | 0 | 0 | 436,555 | 0 | 429,543 | 0 | 7,012 |
| 067-001 | University Building Excess Royalty | 0 | 0 | 3,501,842 | 0 | 3,501,842 | 0 | 0 |
| | TOTAL | $ 13,507 | $ 0 | $ 4,428,247 | $ 0 | $ 4,424,096 | $ 0 | $ 17,658 |

Schedule 29

## State of Wyoming

## DEBT SERVICE FUND

## ANALYSIS OF CHANGE IN FUND BALANCE

*For Fiscal Year Ended June 30, 1982*

| | |
|---|---|
| Fund Balance July 1, 1981 | $13,507 |
| Add: | |
| Excess of Revenue over Expenditures (Schedules 27 and 28) | 4,151 |
| Fund Balance June 30, 1982 | $17,658 |

# State of Wyoming
# DEBT SERVICE FUND
## BALANCE SHEET
*June 30, 1982*

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 28) | $17,658 |
| Total Assets | $17,658 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Fund Balance June 30, 1982 | $17,658 |
| Total Liabilities, Reserves and Fund Balance | $17,658 |

## THE HIGHWAY FUND

The Highway Fund was created to account for all monies received and expended for highway purposes. Funds received and deposited into this fund may be expended with the approval of the Highway Superintendent and the State Highway Commission.

The Fund began fiscal year 1982, with a cash balance of $58,619,344. Revenue received during the year was $254,028,533, while disbursements were $222,454,727, leaving a cash balance of $90,193,150.

The increase in the cash balance of this fund can be attributed largely to the $27,063,968 additional revenue received this year from severance taxes on oil and gas. The 46th Legislature added a 2% severance tax on oil and gas and provided that the Highway Fund would receive one-third of the revenue collected from this tax. Fiscal year 1982 was the first year to realize revenue from this legislation.

*Schedule 31*

## State of Wyoming
## HIGHWAY FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 12005 | Gasoline Tax - $.04 | $ 0 | $ 10,563,537 | $ 10,563,537 |
| 12016 | Special Fuel Tax | 0 | 9,198,735 | 9,198,735 |
| 12020 | Gas Tax - $.01 - CFM | 0 | 3,457,306 | 3,457,306 |
| 12021 | Gas Tax - $.01 FR | 0 | 7,160,347 | 7,160,347 |
| 13001 | Severance Tax - Coal | 0 | 10,072,412 | 10,072,412 |
| 13005 | Severance Tax-Stripper Oil | 0 | 1,495,277 | 1,495,277 |
| 13008 | Severance Tax- Oil | 0 | 19,660,558 | 19,660,558 |
| 13009 | Severance Tax - Gas | 0 | 5,908,133 | 5,908,133 |
| 16000 | Motor Carrier Taxes | 0 | 13,117,602 | 13,117,602 |
| 20000 | Licenses, Permits & Regulatory | 0 | 15,286,609 | 15,286,609 |
| 30000 | Fines, Forfeitures & Penalties | 0 | 855,947 | 855,947 |
| 41007 | Federal Mineral Royalties | 0 | 41,617,269 | 41,617,269 |
| 44011 | Interest - Pool Funds | 0 | 5,807,378 | 5,807,378 |
| 40000 | Misc. Use of Property and Money | 0 | 38,002 | 38,002 |
| 50000 | Charges for Sales & Services | 0 | 3,883,025 | 3,883,025 |
| 60000 | Revenue From Others | 213,742,942 | 40,116,768 | (173,626,174) |
| 70000 | Federal Aid and Grants | 0 | 63,716,882 | 63,716,882 |
| 90000 | Non-Revenue Receipts | 0 | 2,072,746 | 2,072,746 |
| | TOTAL REVENUE | $213,742,942 | $254,028,533 | $ 40,285,591 |

| Account No. | Account | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 045-004 | Urban Mass Transp. Admin. | $ 0 | $ 306,269 | $ 306,269 |
| 045-005 | Wyoming Highway Fund | 0 | 11,657,868 | 11,657,868 |
| 045-609 | County Farm to Market | 0 | 4,718,948 | 4,718,948 |
| 045-718 | State Highway Fund | 213,742,942 | 228,902,580 | 15,159,638 |
| 045-723 | Primary, Secondary, Forest | 0 | 8,442,868 | 8,442,868 |
| | TOTAL REVENUE | $213,742,942 | $254,028,533 | $ 40,285,591 |

Schedule 32

## State of Wyoming

## HIGHWAY FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30, 1982*

| Account No. | Account | Account Cash Balance 6/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 045-004 | Urban Mass Transportation Administration | $ 167,646 | $ 297,311 | $ 8,957 | $ 0 | $ 327,483 | $ 0 | $ 146,431 |
| 045-005 | Wyoming Highway Fund | 16,627,565 | 10,089,786 | 1,568,083 | 10,000,000 | 0 | 0 | 18,285,434 |
| 045-609 | County Farm to Market | 5,903,586 | 3,457,929 | 1,261,019 | 4,855,763 | 984,911 | 0 | 4,781,860 |
| 045-718 | State Highway Fund | 23,363,897 | 136,339,903 | 92,562,677 | 6,827,501 | 174,992,619 | 15,024,657 | 55,421,700 |
| 045-723 | Primary, Secondary and Forest | 12,556,650 | 7,161,689 | 1,281,179 | 0 | 9,441,261 | 532 | 11,557,725 |
| | TOTAL | $ 58,619,344 | $157,346,618 | $ 96,681,915 | $ 21,683,264 | $185,746,274 | $ 15,025,189 | $ 90,193,150 |

## State of Wyoming

## HIGHWAY FUND

## ANALYSIS OF CHANGE IN FUND BALANCE

*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $58,653,035 |
| Add: | | |
| Excess of Revenue over Expenditures (Schedules 31 and 32) | $53,257,070 | |
| Non-Expenditure Transfers | (21,683,264) | |
| Non-Sufficient Funds Checks Increase | 19,719 | |
| Total Additions | | 31,593,525 |
| Fund Balance June 30, 1982 | | $90,246,560 |

Schedule 34

## State of Wyoming
## HIGHWAY FUND
## BALANCE SHEET
*June 30, 1982*

| | |
|---|---|
| ASSETS: | |
| Cash | $90,193,150 |
| Petty Cash | 300 |
| Non-Sufficient Funds Checks | 53,410 |
| Total Assets | $90,246,860 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Liabilities: | |
| Due to Treasurer | $ 300 |
| Fund Balance June 30, 1982 | 90,246,560 |
| Total Liabilities, Reserves and Fund Balance | $90,246,860 |

# THE GAME AND FISH FUND

The Game and Fish Fund was created to account for all monies received by the Wyoming Game and Fish Commission for the purposes of providing an adequate and flexible system for the control, propagation, management, protection and regulation of the state's wild life.

During fiscal year 1982, the Game and Fish Fund received revenue of $37,760,140, made disbursements of $37,315,221, and ended the year with a cash balance of $6,684,970.

*Schedule 35*

## State of Wyoming

## GAME AND FISH FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 24006 | Hunting and Fishing License | $ 18,091,359 | $ 12,152,723[1] | $ (5,938,636) |
| 20000 | Misc. Licenses, Permits, Regulatory | 0 | 87,937 | 87,937 |
| 30000 | Fines, Forfeitures, Penalties | 0 | 0 | 0 |
| 41000 | Income From Land | 0 | 181,600 | 181,600 |
| 42000 | Rent of Dept. Dwellings by Employees | 0 | 70,553 | 70,553 |
| 44000 | Income from Investments | 0 | 1,378,388 | 1,378,388 |
| 40000 | Misc. Use Property and Money | 0 | 5 | 5 |
| 50000 | Charges for Sales and Service | 1,000,000 | 1,418,919 | 418,919 |
| 60000 | Revenue From Others | 255,000 | 45,470[2] | (209,530) |
| 70000 | Federal Aid and Grants | 0 | 1,599,416 | 1,599,416 |
| 90000 | Non-Revenue Receipts | 0 | 26,347 | 26,347 |
| | TOTAL REVENUE | $ 19,346,359 | $ 16,961,358 | $ (2,385,001) |

| Account No. | Account | | | |
|---|---|---|---|---|
| 040-001 | Administration: | $ 2,339,082 | $ 16,863,370 | $ 0 |
| | Less: Amounts transferred to 02-06 | 0 | (20,794,960) | (6,270,672) |
| 040-002 | Fiscal Division | 1,923,108 | 1,524,528 | (398,580) |
| 040-003 | Communications | 1,268,825 | 1,097,938 | (170,887) |
| 040-004 | Research and Development | 2,111,096 | 1,959,131 | (151,965) |
| 040-005 | Fish Division | 3,848,811 | 3,615,088 | (233,723) |
| 040-006 | Game Division | 6,600,437 | 6,247,876 | (352,561) |
| 040-007 | Reserve for Fire Loss | 0 | 45,427 | 45,427 |
| 040-008 | Fish Hatchery Land Income | 0 | 46,374 | 46,374 |
| 040-011 | Big Game Non-Residence Applications | 500,000 | 48,485 | (451,515) |
| 040-012 | Basin Electric Mitigation Fund | 255,000 | 23,583 | (231,417) |
| 040-090 | Game and Fish Revenue Fund | 0 | 5,549,405 | 5,549,405 |
| 040-098 | License App. Fee/Damage Claims | 500,000 | 729,809 | 229,809 |
| 040-099 | Law Enforcement Retirement Fund | 0 | 5,304 | 5,304 |
| | TOTAL REVENUE | $ 19,346,359 | $ 16,961,358 | $ (2,385,001) |

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[1] Does not include $6,490,293 of Intra Agency Transfers

[2] Does not include $14,304,667 of Intra Agency Transfers

### State of Wyoming

### GAME AND FISH FUND

### STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30, 1982*

| Agency and Account No. | Account | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 040-001 | Administration | $ 3,528,973 | $ 8,432,004 | $ 8,435,187 | $ 18,783,748 | $ 1,478,554 | $ 133,862 | $ 0 |
| 040-002 | Fiscal Division | 398,583 | 3 | 1,524,525 | 253,699 | 1,481,712 | 187,700 | 0 |
| 040-003 | Communications | 170,887 | 0 | 1,097,938 | 149,411 | 1,061,365 | 58,049 | 0 |
| 040-004 | Research and Development | 151,965 | 0 | 1,959,131 | 125,264 | 1,946,483 | 39,349 | 0 |
| 040-005 | Fish Division | 233,723 | 0 | 3,615,088 | 215,842 | 3,577,417 | 55,552 | 0 |
| 040-006 | Game Division | 353,059 | 0 | 6,247,876 | 719,043 | 5,716,003 | 165,889 | 0 |
| 040-007 | Reserve for Fire Loss | 419,575 | 0 | 45,427 | 0 | 0 | 0 | 465,002 |
| 040-008 | Fish Hatchery Land Income | 279,278 | 6,958 | 39,417 | 325,653 | 0 | 0 | 0 |
| 040-011 | Big Game Non-Resident Applications | 537,364 | 23,000 | 25,485 | 585,849 | 0 | 0 | 0 |
| 040-012 | Basin Electric Mitigation | 166,644 | 0 | 23,583 | 0 | 6,631 | 0 | 183,596 |
| 040-090 | Game and Fish Revenue Fund | 0 | 759,814 | 4,789,590 | 497 | 0 | 0 | 5,548,907 |
| 040-098 | License App.Fee/Damage Claims | 0 | 181,396 | 548,414 | 154,920 | 92,729 | 0 | 482,161 |
| 040-099 | Law Enforcement Retire Rec. Fd | 0 | 5,304 | 0 | 0 | 0 | 0 | 5,304 |
|  | TOTAL | $ 6,240,051 | $ 9,408,479 | $ 28,351,661 | $ 21,313,926 | $ 15,360,894 | $ 640,401 | $ 6,684,970 |

Schedule 37

# State of Wyoming

## GAME AND FISH FUND

## ANALYSIS OF CHANGE IN FUND BALANCE

*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $ 6,243,872 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedule 36) | $21,758,845 | |
| Non-Expenditure Transfers | (21,313,926) | |
| Increase Insufficient Funds Checks Uncollected | (1,649) | |
| Total Additions | | 443,270 |
| | | $ 6,687,142 |
| Less: | | |
| Reserve for Encumbrances | $ 394,888 | |
| | | 394,888 |
| Fund Balance June 30, 1982 | | $ 6,292,254 |

## State of Wyoming
## GAME AND FISH FUND
## BALANCE SHEET
*June 30, 1982*

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 36; Column 7) | $ 6,684,970 |
| Petty Cash | 1,650 |
| Insufficient Funds Checks | 2,172 |
| Total Assets | $ 6,688,792 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Due to Treasurer | $ 1,650 |
| Reserve for Encumbrances | 394,888 |
| Fund Balance June 30, 1982 | 6,292,254 |
| Total Liabilities, Reserves and Fund Balance | $ 6,688,792 |

# THE PERMANENT LAND FUND

Section 9-7-504 of the Wyoming Statutes, provides that, "The Permanent Land Fund is to be used for the resources received and held as trustee of the land grants made to the state by the federal government ...." Section 9-7-605 further provides that, "Proceeds from the sale of the public lands, mineral royalties, and any money designated by the Wyoming Constitution or Wyoming Statutes as collected shall be transmitted to the State Treasurer and credited to the proper accounts within the Permanent Land Fund."

Prior to becoming a state, the Territory of Wyoming, under two federal acts, received grants of land for the support of its educational system and other various public needs. With the Act of Admission, Wyoming received these territorial grants, as well as additional land under the Act.

A distribution of lands awarded to the State for specific usage includes:

| | | Acreage |
|---|---|---|
| Common School | | 3,544,944 |
| University | | 46,080 |
| Agricultural College | | 90,000 |
| Deaf, Dumb and Blind Asylum | | 30,000 |
| Poor Farm | | 10,000 |
| Penitentiary | | 30,640 |
| Public Buildings and Capitol | | 75,000 |
| Erection of Public Buildings at Capitol | | 32,000 |
| Penal Reform or Educational Institution | | 30,000 |
| State Charitable, Educational, Penal and Reformatory Institutions, including: | | 260,000 |
| Soldiers' and Sailors' Home | (30,000) | |
| State Law Library | (15,000) | |
| State Library | (15,000) | |
| State Hospital | | 30,000 |
| Miners' Hospital | | 30,000 |
| Fish Hatchery | | 5,640 |
| Carey Act (1947) (Arid Lands Granted to the State by U.S.) | | 24,000 |
| | | 4,238,304 |

The Act of Admission provides that the Common School, University and Agricultural College public lands, proceeds from the sale of these lands, or the production or sale of minerals, or any depletable resource from the land is to be perpetual. All such proceeds are deposited to this permanent fund. Only the revenue received from rental leases, and interest earned from the investment of the resources of the fund may be expended. Expendable revenues are transferred to a land income fund. Acreage for these purposes represents nearly 87 percent of the total land granted to the State.

During fiscal year 1982, a total of $73,633,020 was deposited into this fund. Transfers from the fund, including non-expenditure transfers were $11,215,339. The fund ended the year June 30, 1982, with a cash and investment balance of $332,705,520.

Schedule 39

# State of Wyoming
## PERMANENT LAND FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 41002 | Bentonite Lease Royalty | $ 0 | $ 77,662 | $ 77,662 |
| 41005 | Coal Lease Royalty | 0 | 17,963,673 | 17,963,673 |
| 41014 | Misc. Mineral Lease Royalties | 0 | 63,795 | 63,795 |
| 41016 | Oil and Gas Lease Royalties | 0 | 39,955,119 | 39,955,119 |
| 41017 | Other Leases | 0 | 549,249 | 549,249 |
| 41019 | Sand and Gravel Royalties | 0 | 147,834 | 147,834 |
| 41022 | Soldium and Trona Lease Royalties | 0 | 3,030,799 | 3,030,799 |
| 41023 | Right of Way and Easement Lease | 0 | 244,325 | 244,325 |
| 41024 | Taylor Grazing | 0 | 49,018 | 49,018 |
| 41027 | Uranium Lease Royalties | 0 | 168,763 | 168,763 |
| 44000 | Income From Investments | 0 | 1,211,072 | 1,211,072 |
| 49010 | Escheats to State | 0 | 118,396 | 118,396 |
| 97003 | Real Estate Sales | 0 | 24,605 | 24,605 |
| | TOTAL REVENUE | $ 0 | $ 63,604,310 | $ 63,604,310 |

| Account No. | Account | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 004-004 | Miner's Hospital | $ 0 | $ 1,693,755 | $ 1,693,755 |
| 004-006 | Public Building at Capitol | 0 | 90,855 | 90,855 |
| 004-040 | Fish Hatchery | 0 | 47,068 | 47,068 |
| 004-050 | Common School Permanent | 0 | 58,479,567 | 58,479,567 |
| 004-051 | Deaf, Dumb, and Blind Permanent | 0 | 15,539 | 15,539 |
| 004-060 | Carey Act Permanent Land | 0 | 139,722 | 139,722 |
| 004-080 | Omnibus Permanent Land | 0 | 882,002 | 882,002 |
| 004-095 | Wyoming State Hospital Permanent | 0 | 125,641 | 125,641 |
| 004-096 | Wyoming State Training School | 0 | 279,540 | 279,540 |
| 004-099 | Penitentiary Permanent Land | 0 | 974,203 | 974,203 |
| 004-671 | Agriculture College | 0 | 470,405 | 470,405 |
| 004-672 | University Permanent Land | 0 | 406,013 | 406,013 |
| | TOTAL REVENUE | $ 0 | $ 63,604,310 | $ 63,604,310 |

## State of Wyoming

## PERMANENT LAND FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30, 1982*

| Account No. | Account | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash & Investment at Cost or Amortized |
|---|---|---|---|---|---|---|---|---|
| 004-004 | Miner's Hospital Permanent Fund | $ 3,393,701 | $ 1,715,608 | $ 0 | $ 20,025 | $ 0 | $ 10 | $ 5,089,274 |
| 004-006 | Public Building at Capitol Fund | 468,204 | 102,441 | 0 | 11,367 | 0 | 20 | 559,258 |
| 004-040 | Fish Hatchery Fund | 109,357 | 48,647 | 0 | 1,550 | 0 | 10 | 156,444 |
| 004-050 | Common School Permanent Fund | 241,978,650 | 67,815,462 | 118,498 | 10,646,801 | 0 | 0 | 299,265,809 |
| 004-051 | Deaf, Dumb and Blind Permanent Fund | 538,219 | 40,742 | 0 | 24,557 | 0 | 0 | 554,404 |
| 004-060 | Carey Act Permanent Land Fund | 358,911 | 139,722 | 0 | 0 | 0 | 0 | 498,633 |
| 004-080 | Omnibus Permanent Land Fund | 4,643,118 | 929,913 | 0 | 53,247 | 0 | 7 | 5,519,777 |
| 004-095 | Wyoming State Hospital Permanent Fund | 2,755,286 | 125,641 | 0 | 0 | 0 | 0 | 2,880,927 |
| 004-096 | Wyoming State Training School Fund | 2,022,205 | 362,773 | 76 | 82,395 | 0 | 0 | 2,302,659 |
| 004-099 | Penitentiary Permanent Land Fund | 2,265,447 | 974,202 | 0 | 0 | 0 | 0 | 3,239,649 |
| 004-671 | Agriculture College Land Fund | 2,022,267 | 543,904 | 68 | 72,757 | 0 | 0 | 2,493,482 |
| 004-672 | University Permanent Land Fund | 9,732,474 | 714,926 | 397 | 302,593 | 0 | 0 | 10,145,204 |
|  | TOTAL | $270,287,839 | $ 73,513,981 | $ 119,039 | $ 11,215,292 | $ 0 | $ 47 | $332,705,520 |

*Schedule 41*

## State of Wyoming
## PERMANENT LAND FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $269,829,369 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedules 39 and 40) | $ 63,604,263(1) | |
| | | 63,604,263 |
| | | $333,433,632 |
| Less: | | |
| Interest Accrued Due to Land Income Fund(2) | $ 1,171,833 | |
| Interest Accrued Due to General Fund(2) | 39,239 | |
| | | 1,211,072 |
| Fund Balance June 30, 1982 | | $332,222,560 |

(1) Receipts reduced $11,215,292 Non-Expenditure Transfer. Investment income belongs to Permanent Land Income Fund.

(2) Investments are made from the Permanent Land Fund. However, interest income from these funds is due to the Permanent Land Income and the General Fund.

Schedule 42

## State of Wyoming
## PERMANENT LAND FUND
## BALANCE SHEET
*June 30, 1982*

| | | |
|---|---|---|
| ASSETS: | | |
| Cash with Treasurer(1) | $132,935,393 | |
| Investment (at cost or amoritized)(2) | 199,770,127 | |
| | | $332,705,520 |
| Accrued Interest(3) | | 5,277,797 |
| Total Assets | | $337,983,317 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| Due to Permanent Land Income Fund | $ 5,277,797 | |
| Interest Earned due to Permanent Land Income Fund | 482,960 | |
| Total Liabilities | | $ 5,760,757 |
| Fund Balance June 30, 1982 | | 332,222,560 |
| Total Liabilities, Reserves and Fund Balance | | $337,983,317 |

(1) See Note 1; Page 117

(2) See Note 2; Page 117

(3) See Note 3; Page 117

# THE PERMANENT LAND INCOME FUND

Rentals from grazing, agricultural and mineral prospecting leases on public lands, together with interest upon sales contracts and interest derived from the investment of the Permanent Land Fund, constitute the Permanent Land Income Fund. This income is then expended for the purposes originally intended in the Act of Admission.

There are four accounts within this fund. The Common School Land Income account is by far the largest of the four. This, of course, is to be expected in view of the sizeable portion of public land which was originally set aside for public school purposes (3,544,944 acres out of a total of 4,238,304 acres). On or before the 31st day of March and the 30th day of September in every year, the money to the credit of the Common School Land Income account for the use of the public schools is distributed among the several counties of the State according to the number of children of school age in each as determined by reference to the last preceding annual school census. The State Superintendent certifies to the State Auditor the amount each county is entitled to. The Auditor then draws warrants on the State Treasurer, payable to the treasurer of each county, for the amount so certified. The county treasurer then distributes the money to the county for allocation to the several school districts in the county according to the number of children of school age in each district.

Two other accounts in the Permanent Land Income Fund are for the benefit of the University of Wyoming. Revenues in the Agriculture College account are used for the support of the Agriculture College at the University. University Land Income account revenues are used for the support and maintenance of the University.

The Omnibus Land Income account is administered by the Board of Charities and Reform. This account constitutes an emergency fund. Monies are allocated to the State Institutions for emergency upkeep, maintenance and repairs by the Board. Funds may not be used for administrative purposes.

The Permanent Land Income Fund began fiscal year 1982 with a cash balance of $4,487,998. During the year the fund received revenues of $25,092,029, and paid out $22,997,058 in warrants, transfers and non-expenditure transfers.

*Schedule 43*

## State of Wyoming

## PERMANENT LAND INCOME FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 41001 | Bentonite Lease | $ 0 | $ 54,663 | $ 54,663 |
| 41003 | Big Horn State Park | 0 | 112,584 | 112,584 |
| 41004 | Coal Lease | 800,000 | 459,367 | (340,633) |
| 41009 | Grazing Lease | 3,400,000 | 1,668,247 | (1,731,753) |
| 41011 | Land Sale - Interest | 0 | 51,106 | 51,106 |
| 41013 | Miscellaneous Mineral Lease | 0 | 59,880 | 59,880 |
| 41015 | Oil and Gas Lease | 3,300,000 | 2,394,324 | (905,676) |
| 41020 | Share-Crop Hay, Grain | 0 | 13,936 | 13,936 |
| 41021 | Sodium and Trona Lease | 0 | 35,913 | 35,913 |
| 41025 | Timber Sales | 0 | 107,645 | 107,645 |
| 41026 | Uranium Lease | 800,000 | 550,679 | (249,321) |
| 44003 | Interest - Capehart | 0 | 14,339 | 14,339 |
| 44005 | Government Agencies | 0 | 1,109,630 | 1,109,630 |
| 44006 | Int. Farm, Irrigation Dis. Loans | 7,000,000 | 9,102,058 | 2,102,058 |
| 44007 | Int. Repurchase Agreement | 1,000,000 | 0 | (1,000,000) |
| 44010 | Int. Other Wyoming Agencies | 700,000 | 0 | (700,000) |
| 44011 | Pool Fund Income Dist. | 8,000,000 | 8,554,333 | 554,333 |
| 44014 | Interest Wyoming Municipalities | 0 | 6,618 | 6,618 |
| 44020 | Interest - Corporate | 0 | 797,479 | 797,479 |
| 90000 | Non-Revenue Receipts | 0 | (772) | (772) |
| | TOTAL REVENUE | $ 25,000,000 | $ 25,092,029 | $ 92,029 |
| Account No. | Account | | | |
| 005-015 | Common School Land Income | $ 25,000,000 | $ 23,036,916 | $ (1,963,084) |
| 067-001 | Agriculture College Income | 0 | 305,406 | 305,406 |
| 067-002 | University Land Income | 0 | 863,538 | 863,538 |
| 080-001 | Omnibus Land Income | 0 | 886,169 | 886,169 |
| | TOTAL REVENUE | $ 25,000,000 | $ 25,092,029 | $ 92,029 |

## State of Wyoming

## PERMANENT LAND INCOME FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

*For Fiscal Year Ended June 30, 1982*

| Agency and Account No. | Account | Reserve for Encumbrances Prior Years | Expenditures Prior Years | Encumbrances Prior Years | Credit (Charge) To Fund Balance | FY 1982 Planned Expenditures | FY 1982 Expenditures | FY 1982 Encumbrances | FY 1982 Unencumbered Balance |
|---|---|---|---|---|---|---|---|---|---|
| 005-015 | Common School Land Income Fund | $ 0 | $ 0 | $ 0 | $ 0 | $ 25,000,000 | $ 22,077,344 | $ 0 | $ 2,922,656 |
| 067-001 | Agriculture College Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 067-002 | University Land Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 080-001 | Omnibus Land Income [2] | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 089 | Honor Farm-Supportive Services | 0 | 0 | 0 | 0 | 2,526 | 2,526 | 0 | 0 |
| | Honor Farm-Water Tank | 0 | 0 | 0 | 0 | 3,000 | 2,680 | 0 | 320 |
| | Honor Farm-Lander Fence | 0 | 0 | 0 | 0 | 6,000 | 5,985 | 0 | 15 |
| | Honor Farm-Hog Unit | 0 | 0 | 0 | 0 | 7,000 | 5,531 | 1,469 | 0 |
| 090 | Children's Home-Supportive Services | 0 | 0 | 0 | 0 | 5,400 | 5,248 | 0 | 152 |
| | Children's Home-Bathroom Repair | 0 | 0 | 0 | 0 | 47,000 | 12,054 | 34,946 | 0 |
| | Children's Home-Roof Repair | 0 | 0 | 0 | 0 | 7,640 | 7,578 | 62 | 0 |
| | Children's Home-Cottages | 0 | 0 | 0 | 0 | 31,000 | 0 | 31,000 | 0 |
| 093 | Industrial Inst.-Supportive Services | 0 | 0 | 0 | 0 | 2,109 | 2,109 | 0 | 0 |
| | Industrial Inst.-Sewer | 2,190 | 2,101 | 89 | 0 | 0 | 0 | 0 | 0 |
| | Industrial Inst.-Gym | 142 | 142 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Industrial Inst.-Roadway Paving | 0 | 0 | 0 | 0 | 3,702 | 3,702 | 0 | 0 |
| 094 | Pioneer Home - Elevator | 0 | 0 | 0 | 0 | 22,500 | 0 | 22,500 | 0 |
| | Pioneer Home - Window | 0 | 0 | 0 | 0 | 22,868 | 0 | 22,868 | 0 |
| 095 | State Hospital - Cell | 5,049 | 2,945 | 2,104 | 0 | 0 | 0 | 0 | 0 |
| | State Hospital - Storm Window | 22,326 | 17,358 | 4,968 | 0 | 0 | 0 | 0 | 0 |
| 097 | Soldiers' and Sailors' Home | 450,000 | 0 | 450,000[1] | 0 | 50,000 | 0 | 50,000 | 0 |
| 099 | Penitentiary - Dental | 3,276 | 0 | 3,276 | 0 | 0 | 0 | 0 | 0 |
| | Penitentiary - Johnson Hall | 3,943 | 3,147 | 0 | 796 | 0 | 0 | 0 | 0 |
| | TOTAL | $ 486,926 | $ 25,693 | $ 460,437 | $ 796 | $ 25,210,745 | $ 22,124,757 | $ 162,845 | $ 2,923,143 |

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[1] $450,000 Soldiers' and Sailors' Home Construction 1978 S.L. Chapter 2 Section 2 (a).

[2] Allocated by the Board of Charities and Reform, to the agencies and for the projects listed.

*Schedule 45*

### State of Wyoming

## PERMANENT LAND INCOME FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30. 1982*

| Agency and Account No. | Account | Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 005-015 | Common School Land Income Fund | $ 1,590,374 | $ 5,135,161 | $ 17,901,755 | $ 0 | $ 22,077,345 | $ 0 | $ 2,549,945 |
| 067-001 | Agriculture College Land Income Fund | 112,892 | 106,394 | 199,012 | 373,238 | 0 | 0 | 45,060 |
| 067-002 | University Land Income Fund | 193,605 | 83,625 | 779,913 | 473,612 | 0 | 0 | 583,531 |
| 080-001 | Omnibus Land Income Fund | 2,591,127 | 181,595 | 704,574 | (242) | 0 | 73,105 | 3,404,433 |
|  | TOTAL | $ 4,487,998 | $ 5,506,775 | $ 19,585,254 | $ 846,608 | $ 22,077,345 | $ 73,105 | $ 6,582,969 |

Schedule 46

## State of Wyoming
## PERMANENT LAND INCOME FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $ 8,506,507 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedules 43 and 44; Col 6) | $ 2,967,272 | |
| Non-Sufficient Funds Checks Uncollected | 772 | |
| Non-Expenditure Transfers (Schedule 45; Col.4) | (846,608) | |
| Reserve for Encumbrances for Prior Year Canceled (Schedule 44; Col. 4) | 796 | |
| Accrued Revenue Due from Permanent Land Fund(1) | 1,255,962 | |
| | | 3,378,194 |
| | | $11,884,701 |
| Less: | | |
| Allocated to projects by Board of Charities and Reform (Schedule 44; Col. 3 and 7) | $ 162,845 | |
| | | $ 162,845 |
| Fund Balance June 30, 1982 | | $11,721,856 |

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(1) Investments are made from the Permanent Land Fund. Interest income from these funds is due to the Permanent Land Income Fund.

*Schedule 47*

## State of Wyoming

## PERMANENT LAND INCOME FUND

## BALANCE SHEET

*June 30, 1982*

| | |
|---|---|
| ASSETS: | |
| Cash with Treasurer(1) | $ 6,582,969 |
| Non-Sufficient Funds Checks Uncollected | 1,412 |
| Accrued income due from Permanent Land Fund(2) | 5,277,797 |
| Interest received due from Permanent Land Fund(2) | 482,960 |
| Total Assets | $12,345,138 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Reserves: | |
| Reserve for Encumbrances (Schedule 44; Col. 3 and 7) | $ 623,282 |
| Fund Balance June 30, 1982 | 11,721,856 |
| Total Liabilities, Reserves and Fund Balance | $12,345,138 |

(1) See Note 1; Page 117

(2) See Note 2; Page 117

# THE PERMANENT WYOMING MINERAL TRUST FUND

This fund came into existence in 1974 as an amendment to the Constitution of the State of Wyoming by adding to Article 15 a new Section 19.

The original legislation provided a one and one-half percent (1½%) excise tax on coal, petroleum, natural gas, oil shale and such other minerals designated by the Legislature.

The 1977 Legislature added an additional one-half percent (½%) excise tax on uranium, trona, coal, petroleum, natural gas, oil shale or any other fossil fuel in the state. Also, the same Legislature levied an additional one-half percent (½%) on coal.

The 1981 Legislature levied an additional two percent (2%) severance tax on oil and gas. Of this tax, 1/12 or .166 is to be deposited in the Wyoming Permanent Mineral Trust Fund.

During fiscal year 1982, the Permanent Wyoming Mineral Trust Fund increased by $128,378,081. The cash balance at the end of the year was $336,586,658.

Schedule 48

## State of Wyoming

## PERMANENT WYOMING MINERAL TRUST FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (under) Estimated |
|---|---|---|---|---|
| 13001 | Severance Tax - Coal | $ 0 | $ 25,185,980 | $ 25,185,980 |
| 13003 | Severance Tax - Trona | 0 | 2,865,366 | 2,865,366 |
| 13004 | Severance Tax - Uranium | 0 | 1,551,623 | 1,551,623 |
| 13005 | Severance Tax - Stripper Oil | 0 | 5,214,540 | 5,214,540 |
| 13008 | Severance Tax - Oil | 0 | 72,523,497 | 72,523,497 |
| 13009 | Severance Tax - Gas | 0 | 21,201,671 | 21,201,671 |
| 30000 | Fines, Forfeitures, Penalties | 0 | 14,426 | 14,426 |
| 40000 | Use Property and Monies | 0 | 26,894,428 | 26,894,428 |
| 99990 | Insufficient Funds Checks | 0 | (2,896) | (2,896) |
|  | TOTAL REVENUE | $ 0 | $155,448,635 | $155,448,635 |

*Schedule 49*

## State of Wyoming
## PERMANENT WYOMING MINERAL TRUST FUND
## STATEMENT OF RECEIPTS AND DISBURSEMENTS
*For Fiscal Year Ended June 30, 1982*

| Account No. | Account | Account Cash Balance | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash and Investments At Cost Or Amortized |
|---|---|---|---|---|---|---|---|---|
| 004-100 | Permanent Wyoming Mineral Trust Fund | $208,208,577 | $150,248,165 | $ 4,251,871 | $ 26,121,955 | $ 0 | $ 0 | $336,586,658 |
|  | TOTAL | $208,208,577 | $150,248,165 | $ 4,251,871 | $ 26,121,955 | $ 0 | $ 0 | $336,586,658 |

*Schedule 50*

## State of Wyoming

## PERMANENT WYOMING MINERAL TRUST FUND

## ANALYSIS OF CHANGE IN FUND BALANCE

*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $214,627,512 |
| Add: | | |
| Excess (Deficiency) of Revenue over Expenditures (Schedule 48) | $155,448,635 | |
| Non-Expenditure Transfers | (26,121,955) | |
| Increase Non-Sufficient Funds Checks | 2,896 | |
| | | 129,329,576 |
| Fund Balance June 30, 1982 | | $343,957,088 |

### State of Wyoming

## PERMANENT WYOMING MINERAL TRUST FUND

### BALANCE SHEET

*June 30, 1982*

| | | |
|---|---|---|
| ASSETS: | | |
| Cash with Treasurer(1) | $ 72,802,713 | |
| Investment (at Cost or Amortized)(2) | 263,783,945 | |
| Total Cash and Investments (Schedule 49; Col.7) | | $336,586,658 |
| Accrued Interest(3) | | 7,364,597 |
| Accounts Receivable | | 2,937 |
| Insufficient Funds Checks | | 2,896 |
| Total Assets | | $343,957,088 |
| LIABILITIES, RESERVES AND FUND BALANCE: | | |
| Fund Balance June 30, 1982 | | $343,957,088 |
| Total Liabilities, Reserves and Fund Balance | | $343,957,088 |

(1) See Note 1; Page 117

(2) See Note 2; Page 117

(3) See Note 3; Page 117

# State of Wyoming
# PERMANENT WYOMING MINERAL TRUST FUND
## HISTORY OF REVENUE TO TRUST FUND
## Fiscal Year 1975 through Fiscal Year 1982

| | FY 1975 1½% | FY 1976 2% | FY 1977 2% | FY 1978 2% | FY 1979 2% | FY 1980 2% | FY 1981 2% | FY 1982 2% (2) | Total Fund To FY 1982 |
|---|---|---|---|---|---|---|---|---|---|
| Fund Balance Beginning FY | $ 0 | $ 9,432,338 | $ 28,861,290 | $ 51,706,339 | $ 78,512,628 | $115,050,215 | $155,731,003[1] | $214,627,512 | $ 0 |
| Less Accounts Receivable | | | | | | | 2,524[1] | | |
| Cash Balance | | | | | | | 155,728,479[1] | | |
| Add: | | | | | | | | | |
| Income - Severance Taxes: | | | | | | | | | |
| 13001 Coal | $ 547,615 | $ 1,413,170 | $ 2,493,126 | $ 4,120,355 | $ 7,940,144 | $ 10,224,515 | $ 14,264,455 | $ 25,185,980 | $ 66,189,360 |
| 13003 Trona | 341,900 | 670,759 | 885,575 | 1,232,085 | 1,573,203 | 1,595,878 | 2,177,817 | 2,865,366 | 11,342,583 |
| 13004 Uranium | 0 | 0 | 0 | 130,594 | 2,030,827 | 1,463,931 | 1,332,586 | 1,551,623 | 6,509,561 |
| 13005 Stripper Oil | 577,118 | 670,560 | 983,580 | 1,097,811 | 1,283,612 | 1,402,424 | 2,568,585 | 5,214,540 | 13,798,230 |
| 13006 Precious Metals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13007 Other Valuable Deposits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13008 Oil | 6,851,879 | 15,734,064 | 16,727,361 | 17,492,267 | 19,163,255 | 20,686,902 | 23,022,303 | 72,523,497 | 192,201,528 |
| 13009 Gas | 752,022 | 1,302,203 | 1,755,408 | 2,733,177 | 4,546,546 | 5,307,138 | 9,232,163 | 21,201,671 | 46,830,328 |
| 30000 Fines, Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,426 | 14,426 |
| TOTAL PERMANENT INCREASE TO FUND | $ 9,070,534 | $ 19,790,756 | $ 22,845,050 | $ 26,806,289 | $ 36,537,587 | $ 40,680,788 | $ 52,597,909 | $128,557,103 | $336,886,016 |
| Add: | | | | | | | | | |
| Interest Income Received: | | | | | | | | | |
| 44011 Pool Interest | $ 361,804 | $ 342,153 | $ 1,387,002 | $ 328,677 | $ 108,882 | $ 1,206,604 | $ 2,200,019 | $ 3,975,855 | $ 9,910,996 |
| 44000 Interest Investments | 0 | 0 | 1,242,992 | 3,154,512 | 6,607,500 | 10,785,514 | 16,091,045 | 22,918,573 | 60,800,136 |
| TOTAL INTEREST INCOME | $ 361,804 | $ 342,153 | $ 2,629,994 | $ 3,483,189 | $ 6,716,382 | $ 11,992,118 | $ 18,291,064 | $ 26,894,428 | $ 70,711,132 |
| Less: | | | | | | | | | |
| Net Amortization Premium and Discount | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 117,811 | $ 0 | $ 117,811 |
| Interest Transferred to General Fund | 0 | 703,957 | 2,629,995 | 3,483,189 | 6,716,382 | 11,992,118 | 18,291,064 | 26,121,955 | 69,938,660 |
| TOTAL DEDUCTIONS | $ 0 | $ 703,957 | $ 2,629,995 | $ 3,483,189 | $ 6,716,382 | $ 11,992,118 | $ 18,408,875[1] | $ 26,121,955 | $ 70,056,471[1] |
| Add: Accrued Interest Adjustment | | | | | | | 6,415,998[1] | | 6,415,998[1] |
| Account Receivable | 0 | | | | | | 2,937[1] | | 413[1] |
| FUND BALANCE END FY | $ 9,432,338 | $ 28,861,290 | $ 51,706,339 | $ 78,512,628 | $115,050,215 | $155,731,003 | $214,627,512[1] | $343,957,088 | $343,957,088 |
| ANNUAL % OF INCREASE | | 206% | 79% | 52% | 46% | 35% | 38% | 60%[2] | |

[1] Calculation necessary to show adjustments from cash to Accrual Investment Accounting FY 1981.

[2] Severance Tax Statute was revised to collect taxes on current year production on quarterly basis instead of annually on preceding year production. Production was increased over two year period, however, only second annual production was taxed. We are unable to determine the dollar amount of this change, but the increase in taxes in FY 1982 will not be consistent with FY 1981 or FY 1983.

# THE UNIVERSITY OF WYOMING FUND

The University of Wyoming Fund was created, "for the support and maintenance of the University of Wyoming and shall be used to account for all money deposited by the trustees of the University and any interest accruing thereto. Money may be disbursed and expended from the fund as provided by Section 9-7-604 of the Statutes."

During fiscal year 1982, the fund received revenue of $20,193,880, made disbursements and non-expenditure transfers of $19,820,576, and ended the year with a cash balance of $5,140,639.

Schedule 53

# State of Wyoming
## UNIVERSITY FUND
## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 41007 | Federal Mineral Royalty | 0 | $ 9,856,722 | $ 9,856,722 |
| 44011 | Interest - Pool Funds | 0 | 590,901 | 590,901 |
| 52076 | Student Fees | 0 | 8,076,333 | 8,076,333 |
| 53026 | Agriculture Sales | 0 | 252,222 | 252,222 |
| 59002 | Athletic Income | 0 | 1,408,046 | 1,408,046 |
| 50000 | Misc. Charges For Sales & Services | 0 | 9,656 | 9,656 |
| | TOTAL REVENUE | $ 0 | $ 20,193,880 | $ 20,193,880 |

| Account No | Account | | | |
|---|---|---|---|---|
| 067-012 | Resident Instruction | 0 | 10,033,068 | 10,033,068 |
| 067-050 | Excess Royalty Fund & Research | 0 | 10,160,812 | 10,160,812 |
| | TOTAL REVENUE | $ 0 | $ 20,193,880 | $ 20,193,880 |

Schedule 54

## State of Wyoming

## UNIVERSITY FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30, 1982*

| Agency and Account No. | Account | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 067-012 | Resident Instruction | $ 1,073,695 | $ 9,746,258 | $ 286,810 | $ 9,770,502 | $ 286,810 | $ 0 | $ 1,049,451 |
| 067-050 | Excess Royalty Fund and Research | 3,693,640 | 0 | 10,160,812 | 9,763,264 | 0 | 0 | 4,091,188 |
|  | TOTAL | $ 4,767,335 | $ 9,746,258 | $ 10,447,622 | $ 19,533,766 | $ 286,810 | $ 0 | $ 5,140,639 |

*Schedule 55*

# State of Wyoming

## UNIVERSITY FUND

## ANALYSIS OF CHANGE IN FUND BALANCE

*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $ 4,363,135 |
| Add: | | |
| Excess Revenue over Expenditures (Schedules 53 and 54) | $19,907,070 | |
| Due from General Fund | 404,200 | |
| Non-Expenditure Transfers | (19,533,766) | |
| Total Additions | | 777,504 |
| Fund Balance June 30, 1982 | | $ 5,140,639 |

# State of Wyoming
# UNIVERSITY FUND
## BALANCE SHEET
*June 30, 1982*

| | |
|---|---|
| ASSETS: | |
| Cash | $ 5,140,639 |
| Imprest Cash | 50,000 |
| Total Assets | $ 5,190,639 |
| | |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Liabilities: | |
| Due to Treasurer | $ 50,000 |
| Fund Balance June 30, 1982 | 5,140,639 |
| Total Liabilities, Reserves and Fund Balance | $ 5,190,639 |

# THE INTRAGOVERNMENTAL FUND

The Intragovernmental Fund is used to finance and account for services and commodities furnished by state government units which are entirely or predominately self-supporting from charges to other state government units for the services and commodities.

Activity in this fund during fiscal year 1982, included; revenue of $15,361,310, disbursements of $14,129,547, and non-expenditure transfers of $829,175. The cash balance at the end of the fiscal year was $2,878,276.

*Schedule 57*

## State of Wyoming

## INTRAGOVERNMENTAL FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

*For Fiscal Year Ended June 30, 1982*

| Code | Revenue Source | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 40000 | Use of Property and Money | $ 0 | $ 127,491 | $ 127,491 |
| 53026 | Agriculture Sales | 21,582 | 70,221 | 48,639 |
| 55003 | Computer Services | 6,453,331 | 6,266,334 | (186,997) |
| 55005 | Flight Services | 461,409 | 124,383 | (337,026) |
| 55006 | Telephone Services | 3,745,836 | 3,659,964 | (85,872) |
| 55008 | Motor Vehicle Services | 1,202,387 | 1,787,135 | 584,748 |
| 55009 | Central Warehouse Supply Sales | 1,503,688 | 886,430 | (617,258) |
| 55010 | Copy Charges-Central Duplicating | 728,034 | 840,452 | 112,418 |
| 55011 | Central Duplicating Services | 1,215,990 | 1,180,543 | (35,447) |
| 55014 | Computer Serv.-Special Projects | 560,000 | 270,195 | (289,805) |
| 60000 | Misc. Revenue From Others | 13,313 | 7,495 | (5,818) |
| 66004 | Trust and Agency Fund | 881,638 | 132,774 | (748,864) |
| 91002 | Current Year Recoveries | 0 | 7,829 | 7,829 |
| 90000 | Misc. Non-Revenue Receipts | 0 | 65 | 65 |
|  | TOTAL REVENUE | $ 16,787,208 | $ 15,361,311 | $ (1,425,897) |

| Account No. | Account | | | |
|---|---|---|---|---|
| 006-007 | Data Services Division | $ 7,013,331 | $ 6,583,781 | $ (429,550) |
| 006-010 | Motor Vehicle Management | 2,013,872 | 1,899,922 | (113,950) |
| 006-012 | Supply System Warehouse | 1,503,688 | 908,096 | (595,592) |
| 006-084 | Central Duplicating | 2,027,490 | 2,090,843 | 63,353 |
| 006-085 | Telecommunications | 3,745,836 | 3,671,775 | (74,061) |
| 009-003 | Aeronautics Commission | 461,409 | 136,673 | (324,736) |
| 089-002 | Wyoming Honor Farm | 21,582 | 70,221 | 48,639 |
|  | TOTAL REVENUE | $ 16,787,208 | $ 15,361,311 | $ (1,425,897) |

## State of Wyoming

## INTRAGOVERNMENTAL FUND

## STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH AUTHORIZATIONS

*For Fiscal Year Ended June 30, 1982*

| Account No. | Account | Reserve For Encumbrances FY 1981 | Expenditures FY 1981 | Encumbrances FY 1981 | Credit (Charge) To Fund Balance | Appropriations FY 1982 | Expenditures FY 1982 | Encumbrances FY 1982 | Unencumbered Balance FY 1982 |
|---|---|---|---|---|---|---|---|---|---|
| 006-007 | Data Services Division | $ 77,016 | $ 45,539 | $ 0 | $ 31,477 | $ 6,958,907 | $ 6,551,250 | $ 384,325 | $ 23,332 |
| 006-010 | Motor Vehicle Management | 94,736 | 57,228 | 0 | 37,508 | 1,956,642 | 1,116,408 | 936 | 839,298 |
| 006-012 | Supply System Warehouse | 70,922 | 61,872 | 0 | 9,050 | 1,440,909 | 776,633 | 62,913 | 601,363 |
| 006-084 | Central Duplicating | 33,227 | 27,735 | 0 | 5,492 | 1,997,439 | 1,796,538 | 100,836 | 100,065 |
| 006-085 | Telecommunications | 259,025 | 259,025 | 0 | 0 | 3,486,811 | 3,271,954 | 214,000 | 857 |
| 009-003 | Aeronautics Commission | 0 | 0 | 0 | 0 | 461,409 | 143,784 | 0 | 317,625 |
| 089-002 | Wyoming Honor Farm | 0 | 0 | 0 | 0 | 21,582 | 21,582 | 0 | 0 |
|  | TOTAL | $ 534,926 | $ 451,399 | $ 0 | $ 83,527 | $ 16,323,699 | $ 13,678,149 | $ 763,010 | $ 1,882,540 |

## State of Wyoming

## INTRAGOVERNMENTAL FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30, 1982*

| Account No. | Account | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 006-007 | Data Services Division | $ 1,227,012 | $ 88,759 | $ 6,495,022 | $ 297,789 | $ 6,256,488 | $ 340,301 | $ 916,215 |
| 006-010 | Motor Vehicle Management | 350,574 | 5,044 | 1,894,879 | 429,552 | 761,009 | 412,627 | 647,309 |
| 006-012 | Supply System Warehouse | 231,764 | 65,120 | 842,976 | 269 | 814,404 | 24,100 | 301,087 |
| 006-084 | Central Duplicating | 373,903 | 77,935 | 2,012,908 | 59,461 | 1,772,767 | 51,507 | 581,011 |
| 006-085 | Telecommunications | 71,296 | 536,661 | 3,135,113 | 42,104 | 3,530,896 | 82 | 169,988 |
| 009-003 | Aeronautics Commission | 221,139 | 1,281 | 135,391 | 0 | 136,094 | 7,690 | 214,027 |
| 089-002 | Wyoming Honor Farm | 0 | 25,072 | 45,149 | 0 | 21,582 | 0 | 48,639 |
|  | TOTAL | $ 2,475,688 | $ 799,872 | $ 14,561,438 | $ 829,175 | $ 13,293,240 | $ 836,307 | $ 2,878,276 |

*Schedule 60*

## State of Wyoming
## INTRAGOVERNMENTAL FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $2,091,697 |
| Add: | | |
| Excess of Revenue over Expenditures (Schedule 57; Col.2 and Schedule 58; Col. 2 & 5) | $1,231,763 | |
| Non-Expenditure Transfer | (829,175) | |
| Prior Years Reserve | 333,991 | |
| | | 736,579 |
| | | $2,828,276 |
| Less: | | |
| Reserve for Encumbrances | | 763,010 |
| Fund Balance June 30, 1982 | | $2,065,266 |

## State of Wyoming
## INTRAGOVERNMENTAL FUND
## BALANCE SHEET
*June 30, 1982*

| | |
|---|---|
| ASSETS: | |
| Cash (Schedule 59; Col. 7) | $2,878,276 |
| Total Assets | $2,878,276 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Liabilities: | |
| Due to General Fund | $ 50,000 |
| Reserves: | |
| Reserve for Encumbrances (Schedule 58; Col. 7) | 763,010 |
| Fund Balance June 30, 1982 | 2,065,266 |
| Total Liabilities, Reserves and Fund Balance | $2,878,276 |

# THE ENTERPRISE FUND

The Enterprise Fund was created to finance and account for the acquisition of commodities, and for operation and maintenance of programs which are entirely self-supporting from charges to the general public or institutional clients. Profits from institutional operations are used to replenish inventories. Profits from liquor sales are transferred to the General Fund after provisions are made for increased inventories and servicing facilities.

During fiscal year 1982, the fund received revenue of $39,339,476, while disbursements and non-expenditure transfers of $38,542,940 were made from the fund. A cash balance of $4,001,022 remained at the close of the year.

## State of Wyoming

## ENTERPRISE FUND

## STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

*For Fiscal Year Ended June 30, 1982*

| Revenue Code | Revenue Code | Estimated Revenue | Actual Revenue | Actual Over (Under) Estimated |
|---|---|---|---|---|
| 44011 | Interest - Pool | $ 0 | $ 9,253 | $ 9,253 |
| 50000 | Charge for Sales and Services | 0 | 516,997 | 516,997 |
| 60000 | Revenue From Other Sources | 0 | 847,179 | 847,179 |
| 95011 | Liquor Commission Collections | 38,346,016 | 37,953,711 | (392,305) |
| 99990 | Insufficient Fund Checks | 0 | 12,336 | 12,336 |
| | Total Revenue | $38,346,016 | $39,339,476 | $ 993,460 |

| Account No. | Account | | | |
|---|---|---|---|---|
| 050-001 | Liquor Commission Admin. | $ 846,016 | $ 847,104 | $ 1,088 |
| 050-002 | Liquor Sales and Purchases | 37,500,000 | 37,966,123 | 466,123 |
| 089-089 | Wyoming Honor Farm | 0 | 25,643 | 25,643 |
| 091-091 | Girls' School Canteen Fund | 0 | 7,875 | 7,875 |
| 093-093 | Industrial Institute Canteen Fund | 0 | 26,068 | 26,068 |
| 095-095 | State Hospital Canteen Fund | 0 | 182,824 | 182,824 |
| 096-096 | State Training School Canteen Fund | 0 | 35,247 | 35,247 |
| 097-097 | Soldiers' & Sailors' Home Apecial Acct. | 0 | 10,251 | 10,251 |
| 099-099 | Penitentiary Canteen Fund | 0 | 238,341 | 238,341 |
| | Total Revenue | $38,346,016 | $39,339,476 | $ 993,460 |

# State of Wyoming

## ENTERPRISE FUND

## STATEMENT OF RECEIPTS AND DISBURSEMENTS

*For Fiscal Year Ended June 30, 1982*

| Account No. | Account | Account Cash Balance 7/1/81 | Receipt By Cash | Receipt By Transfer | Non Expenditure Transfer | Disbursement By Warrant | Disbursement By Transfer | Account Cash Balance 6/30/82 |
|---|---|---|---|---|---|---|---|---|
| 050-001 | Liquor Commission-Administration | $ 32,393 | $ 0 | $ 847,104 | $ 0 | $ 706,707 | $ 104,258 | $ 68,532 |
| 050-002 | Liquor Sales and Purchases | 3,093,053 | 37,966,123 | 0 | 6,937,756 | 30,288,424 | 0 | 3,832,996 |
| 089-089 | Wyoming Honor Farm | 1,235 | 25,502 | 141 | 0 | 26,875 | 0 | 3 |
| 091-091 | Girls' School Canteen Fund | 2,481 | 7,600 | 275 | 0 | 6,927 | 0 | 3,429 |
| 093-093 | Industrial Institute Canteen Fund | 3,092 | 25,766 | 302 | 0 | 25,419 | 0 | 3,741 |
| 095-095 | State Hospital Canteen Fund | 41,319 | 177,959 | 4,865 | 50,532 | 129,168 | 0 | 44,443 |
| 096-096 | Training School Canteen Fund | 19,904 | 32,947 | 2,300 | 0 | 20,332 | 0 | 34,819 |
| 097-097 | Soldiers' and Sailors' Home Special Acc't. | 4,297 | 9,747 | 504 | 0 | 8,495 | 0 | 6,053 |
| 099-099 | Penitentiary Canteen Fund | 6,712 | 233,472 | 4,869 | 0 | 237,992 | 55 | 7,006 |
|  | TOTAL | $ 3,204,486 | $ 38,479,116 | $ 860,360 | $ 6,988,288 | $ 31,450,339 | $ 104,313 | $ 4,001,022 |

*Schedule 64*

## State of Wyoming
## ENTERPRISE FUND
## ANALYSIS OF CHANGE IN FUND BALANCE
*For Fiscal Year Ended June 30, 1982*

| | | |
|---|---|---|
| Fund Balance July 1, 1981 | | $3,215,358 |
| Add: | | |
| Excess of Revenue over Expenditures (Schedule 63) | $7,784,824 | |
| Non-Expenditure Transfers | (6,988,288)(1) | |
| Total Additions | | 796,536 |
| Less: | | |
| Non-Sufficient Funds Checks | | 10,872 |
| Fund Balance June 30, 1982 | | $4,001,022 |

| | |
|---|---|
| (1) Includes Profit and Liquor Taxes transmitted to General Fund | $6,090,652 |
| Administrative Expense Liquor Commission | 847,104 |
| State Hospital Canteen Funds Finance General Fund Account 095 | 1,339 |
| State Hospital Canteen Funds transmitted to General Fund | 49,193 |

# State of Wyoming
# ENTERPRISE FUND
# BALANCE SHEET
*June 30, 1982*

| | |
|---|---|
| ASSETS: | |
| Cash | $4,001,022 |
| Petty Cash | 640 |
| Total Assets | $4,001,662 |
| LIABILITIES, RESERVES AND FUND BALANCE: | |
| Liabilities: | |
| Due to Treasurer | $ 640 |
| Fund Balance June 30, 1982 | 4,001,022 |
| Total Liabilities, Reserves and Fund Balance | $4,001,662 |

## State of Wyoming

## STATEMENT OF OUTSTANDING BONDS

*June 30, 1982*

| Special Obligation Bonds | Date of Issue | Maturity Serially | Rate of Interest | Amount Authorized | Amount Issued | Amount Paid | Amount Outstanding | *Authority **Secured by Lien on: |
|---|---|---|---|---|---|---|---|---|
| University of Wyoming Facilities Refunding Revenue Bonds, Series 1/15/74 | Jan. 15, 1974 | June 1, 1974<br>June 1, 2000 | 5.40% | $35,260,000 | $35,260,000 | $1,445,000 | $33,815,000 | *Ch 206, S. L. 1967 |
| University of Wyoming Facilities Improvement Revenue Bonds Series 6/1/75A | June 1, 1975 | Dec. 1, 1976<br>Dec. 1, 1995 | 6% to 8% | 3,230,000 | 3,230,000 | 575,000 | 2,655,000 | *Ch. 182, S. L. 1975 |
| University of Wyoming Special Purpose Revenue Bond, Second Lien Series 1978 | June 1, 1978 | June 1, 1988 Prior Optional After June 1, 1983 | 5.50% to 6.70% | 7,365,000 | 7,365,000 | -0- | 7,365,000 | *Chapter 9, Session Laws of Wyoming, 1978 |
| | | | | Series 1/15/74, 6/1/75A, and 1978 Secured by: | | | | **Dormitories, Apartments & other housing facilities, cafeterias, dining halls & other food service facilities, student union other student activities facilities; store; Sales & Serv. Fund; Univ Perm Land Fund; Government Royalty Fund. |
| University Subtotal - Non Refunded Bond Series | | | | $45,855,000 | $45,855,000 | $2,020,000 | $43,835,000 | |

## State of Wyoming
## STATEMENT OF OUTSTANDING BONDS (Continued)
*June 30, 1982*

| Special Obligation Bonds | Date of Issue | Maturity Serially | Rate of Interest | Amount Authorized | Amount Issued | Amount Paid | Amount Outstanding | *Authority **Secured by Lien on: |
|---|---|---|---|---|---|---|---|---|
| **The following Bonds were refunded in January, 1974, and are now secured by Government Securities held in escrow | | | | | | | | |
| University of Wyoming Dormitory & Dining Revenue Bonds, Series 1965 | June 1, 1965 | June 1, 1969<br>June 1, 2008 | 3.7% to 4.5% | $9,600,000 | $9,600,000 | $2,690,000 | $6,910,000 | *Ch. 81, S.L. 1965 |
| University of Wyoming Refunding & Improvement Revenue Bonds, Series 1967 | June 1, 1967 | June 1, 1967<br>June 1, 2000 | 3.75% to 5.75% | 24,795,000 | 24,795,000 | 6,640,000 | 18,155,000 | *Ch. 206 & 225 S.L. 1967 |
| Facilities Improvement Revenue Bonds, Series 2/1/71 | Feb. 1, 1971 | June 1, 1972<br>June 1, 1986 | 4.5% to 5% | 1,000,000 | 1,000,000 | 590,000 | 410,000 | *Ch. 135 S.L. 1969 |
| Facilities Improvement Revenue Bonds, Series 10/1/71 | Oct. 1, 1971 | June, 1973<br>June, 1989 | 4.25% to 5% | 2,500,000 | 2,500,000 | 1,130,000 | 1,370,000 | *Ch. 37 & 63 S.L. 1971 |
| | | | | Series 1965 Secured by: | | | | *Profits from Buildings Erected |
| | | | | Series 1967, 2/1/71 and 10/1/71 Secured by: | | | | **Dormitories, Apartments, & other housing facilities; cafeterias, dining halls & other food service facilities; student union & other student activities facilities; store, Sales & Serv. Fund, Univ. Perm Land Fund; Government Royalty Fund. |
| University Subtotal -- Refunded Bond Series | | | | $37,895,000 | $37,895,000 | $11,050,000 | $26,845,000 | |
| UNIVERSITY TOTAL | | | | $83,750,000 | $83,750,000 | $13,070,000 | $70,680,000 | |

## State of Wyoming

## STATEMENT OF OUTSTANDING BONDS (Continued)

*June 30, 1982*

| Special Obligation Bonds | Date of Issue | Maturity Serially | Rate of Interest | Amount Authorized | Amount Issued | Amount Paid | Amount Outstanding | *Authority<br>**Secured by Lien on |
|---|---|---|---|---|---|---|---|---|
| Capitol Building Commission Capitol Improvement Fund Revenue Bonds | 5/1/68 | 5/1/68<br>5/1/96 | 3.0000% | $ 245,000 | $ 245,000 | $ 245,000 | $ 0 | *Ch. 113, S.L. 1965<br>**Rental Income from Buildings on property |
| Wyoming State Office Building Revenue Bonds | 5/1/72 | 5/1/74<br>5/1/88 | 4.5000% | 5,400,000 | 4,750,000 | $ 2,450,000 | 2,300,000 | *Ch.249, Sec.3, S.L. 1971 |
| Wyoming Capital Facilities Bonds, Series A | 8/1/77 | 1/1/78 | N.I.C.<br>4.9250% | 100,000,000[1] | 27,645,000 | 14,730,000 | 12,915,000[2] | *Ch.155, Sec. 1 (d), S.L. 1977<br>**Rental Income and Excise Tax Revenue |
| Mineral Royalties Revenue Bonds (Community Colleges Projects) Series December 1, 1981 | 12/1/81 | 3/1/84<br>3/1/90 | N.I.C.<br>11.6316% | 30,000,000 | 15,000,000 | 0 | 15,000,000 | *Wyoming Statutes 9-7-903, as amended<br>**Pledge of 3/7th of 10% of the monies received by the State from the United States pursuant to Section 35 of the Mineral Land Leasing Act codified as 30 U.S.C.A. § 191. |
| State Sub-Total | | | | $135,645,000 | $ 47,640,000 | $ 17,425,000 | $ 30,215,000 | |
| TOTAL ALL BONDED DEBT | | | | $219,395,000 | $131,390,000 | $ 30,495,000 | $100,895,000 | |

[1] Chapter 159, S.L., 1979, 39-6-306(b) (i) and (ii), (c) and (d) repealed

[2] Funded with Escrow Account, Ch. 48, S.L. 1978

## State of Wyoming

## NOTES TO FINANCIAL STATEMENTS

*June 30, 1982*

### Note 1: Cash with Treasurer

The amount on deposit with the Treasurer, less Investments purchased for the specific account. Any cash balance on deposit with the Treasurer is invested in Pooled Interest and receives interest twice yearly distributed from Pooled Interest.

### Note 2: Investments:

During the 1981 fiscal year accrual accounting for Investments was implemented. All Funds and Accounts with Investments purchased by the Treasurer for the use of the account are reported for those accounts and funds. Investments are recorded at par with premium and discount booked. Premium and discount are amortized monthly. The investments are reported at cost or amortized value of Investments.

### Note 3: Accrued Revenue:

"Statement of Revenue - Estimated and Actual," "Balance Sheet," and "Analysis of Change in Fund Balance" is prepared on the accrual basis. These financial statements are not comparable to those issued in years prior to 1981 fiscal year due to these revisions. "Statement of Receipts and Disbursement" is prepared on cash basis and is comparable to those issued in prior years.